

LAW No. 2198 of 17th APRIL 1995 OF THE REPUBLIC OF KAZAKHSTAN

CONCERNING THE STATE REGISTRATION OF LEGAL ENTITIES AND
ACCOUNTING REGISTRATION OF AFFILIATES AND REPRESENTATIONS

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AMENDMENTS AND ADDITIONS INTRODUCED BY:

- O) Translation of the original text;
- 1) Edict No. 2447 of 31st August 1995 of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts» (Article 14; amendment effective as of date of its publication);
 - (2) Edict No. 2489 of 5th October 1995 of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan and the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of Legal Entities» (Articles: 2, 6, 9, 10, 11, and 12; amendments effective as of date of their publication);
 - 3) Edict No. 2824 of 26th January 1996 of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the Introduction of Amendment and Additions to Certain Laws of the Republic of Kazakhstan and Edicts of the President of the Republic of Kazakhstan Having the Force of Law» (Article 4; amendments effective as of the date of publication);
 - 4) Law

Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of the Legal Entities» [Articles: 4 (replaced), 5, 6, 14, 16];

11) Law No. 128 of 18th December 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Insurance and Insurance Activities. (Article 6). Effective from 23rd December 2000;

12) Law No. 135 of 5th January 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law Concerning Registration of Legal Entities. (Articles: 1, 6, 8, 11 replaced, 12, 14, 16, 18). Effective from 23rd January 2001;

13) Law No. 162 of 2nd March 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions To

21) Law No. 72 of 8th July 2005 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Securities Markets and Joint-Stock Companies. (Article 14) Effective date n/a;

22) Law No. 107 of 23rd December 2005 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Licensing and Consolidated Supervision. (Articles: 6, 8) Effective December 30, 2005;

23) Law No. 146 of 5th June 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Formation of the Regional Financial Centre of the City of Almaty. (Articles: 4, 6, 9, 13). Effective date n/a;

24) Law No. 174 of 7th July 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Supervision and Regulation of Activities of Natural Monopolies and Market Entities Holding Predominant Positions in Relevant Commodity Markets. (Articles: 6, 14, 16). Effective date n/a;

25) Law No. 201 of 11th December 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation. (Articles: 6, 6-1, 11, 14, 15, 16, 16-1, 17). Effective January 1, 2007;

26) Law No. 224 of 12th January 2007 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of the National Identification Numbers Registers. (Articles: 1, 13) Effective August, 2010;

27) Law No. 54 of 4th July 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities and the Accounting Registration of Affiliated Representations. (Articles: 6, 7, 9, 11, 14, 15 replaced, 16). Effective date (amendment to paragraph 3) of Article 16 effective August 13, 2010);

28) Law No. 101 of 10th December 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation. (Articles: 6-1, 9, 14, 16-1). Effective January 1, 2009;

29) Law No. 113 of 25th December 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of Affiliates and

Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Suppression of Fraudulent Business. (Articles 6, 6-1, 16 and 16-1). Effective date n/a;

33) Law No. 239-IV of 20th January 2010 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Simplifying State Registration of Legal Entities and Accounting Registration of Affiliates and Representations. (Articles: 6, 7, 9 replaced, 12, 15). Effective date n/a, except the fourth part of Article 9 which is effective till August 13, 2010;

34) Law No. 258 of 19th March 2010 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Statistics and Taxation. (Articles 13 repealed, 16). Effective date n/a;

35) Law No. 452 of 5th July 2011 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Revision of Competence of Authorised State Bodies and of the Government of the Republic of Kazakhstan to Pass Regulatory Legal Acts establishing Requirements to Audited Entities (Article 5). Effective date n/a;

36) Law No. 461 of 15th July 2011 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Improvement of the Permissive System. (Articles: 2, 6, 14, 15, 16, 16-1). Effective date n/a; and

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

L) last update

Article 1. The Definition of the State Registration of Legal Entities and Accounting Registration of Affiliates and Representations *[added by 15]*

as amended by: 12) Law No. 135 of 5th January 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law Concerning Registration of Legal Entities;

15) Law No. 348 of 29th October, 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

18) Law No. 537 of 18th March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities;

26) Law No. 224 of 12th January 2007 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of the National Identification Numbers Registers; and

31) Law No. 222 of the Republic of Kazakhstan Concerning

Issues of Further Intensification of Fighting Against Corruption.

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

The State registration of legal entities shall include the review of compliance of documents submitted for state registration with the legislation of the Republic of Kazakhstan, issuance of state registration certificates with assigning business-identification number, entry of data on legal entities into the National registry business-identification register.

The accounting registration of affiliates and representations shall include verification compliance of documents submitted for the accounting registration with the legislative acts of the Republic of Kazakhstan, issuance of accounting registration certificate with assigning business identification number and entry of the data on affiliates and representations into the register of affiliates and representations.

Article 2. Objectives of the State Registration of Legal Entities and Accounting Registration of Affiliates and Representations *added by 15]*

as amended by (2) Edict No. 2489 of 1 October 1995 of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan and the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of Legal Entities»;

10) Law No. 40 of 23rd March 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of the Legal Entities»;

15) Law No. 348 of 29th October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

18) Law No. 537 of 18th March 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities; and

36) Law No. 461 of 15th July 2011 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Improvement of the Permissive System.

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

The state registration of legal entities a

offices;

The record of founded, re-registered, re-organized and terminated legal entities as well as founded, re-registration recorded terminated branches and representative offices within the territory of the Republic of Kazakhstan;

Article 5. The Terms of Reference of the Ministry of Justice of the Republic of Kazakhstan in Carrying Out the State Registration of Legal Entities and Accounting Registration of Affiliates and Representations [added by 18] as amended by 5) Law of 19th June 1997 of the Republic of Kazakhstan «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan»;

10) Law No. 40 of 23rd March 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of the Legal Entities»;

(13) Law No. 162 of 2nd March 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of the Banking Activity;

15) Law No. 348 of 29th October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

18) Law No. 537 of 18th March 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities; and

35) Law No. 452 of 5th July 2011 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Revision of the Competence of Authorised State Bodies and of the Government of the Republic of Kazakhstan to Pass Regulatory Legal Acts establishing Requirements to Audited Entities.

The Ministry of Justice of the Republic of Kazakhstan shall carry out the following:

- state registration of legal entities and accounting registration of affiliates and representations in accordance with this Law;
- the maintenance of the uniform State Register of legal entities and register of affiliates and representations in accordance with the procedure established by legislation of the Republic of Kazakhstan;
- methodological guidance of the activities associated with the state registration of legal entities and accounting registration of affiliates and representations;
- supervision of compliance of territorial bodies of the Ministry of Justice with the requirements of this Law;
- consideration of complaints on the actions of its territorial bodies in issues of the state registration of legal entities and accounting registration of affiliates and representations;
- disclosure of information to the state bodies which are entrusted with the supervisory and monitoring functions, pursuant to their request in the cases provided for by legislative acts of the Republic of Kazakhstan;
- other powers provided for by this Law and other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and Government of the Republic of Kazakhstan.

Article 6. Procedure for the State Registration of Legal Entities [added by

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as amended by (2) Edict No. 2489 of 11 October 1995 of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan and the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of Legal Entities»;

(4) Law No. 30 of 15th July 1996 of the Republic of Kazakhstan «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan»;

(5) Law of 19th June 1997 of the Republic of Kazakhstan «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan»;

(6) Law No. 221 of 22nd April 1998 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan;

(8) Law No. 436 of 16th July 1999 of the Republic of Kazakhstan «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan»;

10) Law No. 40 of 23rd March 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law «Concerning the State Registration of the Legal Entities»;

11) Law No. 128 of 18th December 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Insurance and Insurance Activities;

12) Law No. 135 of 5th January 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law Concerning Registration of Legal Entities;

14) Law No. 276 of 24th December 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan In Connection With the Adoption of the Code of the Republic of Kazakhstan «Concerning Taxes and Other Obligatory Payments to the Budget» (The Tax Code);

15) Law No. 348 of 29th October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

16) Law No. 394 of 13th March 2003 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Pension Support;

17) Law No. 483 of 10th July 2003 of the Republic of Kazakhstan «Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Organising an Integrated System of State Regulation and Supervision of Financial Markets and Financial Organisations»;

18) Law No. 537 of 18th March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities;

19) Law No. 69 of 1st July 2005 of the Republic of Kazakhstan. Concerning the

Introduction of Amendments and Additions to the Legislative Acts of the Republic of Kazakhstan Concerning Issues of Functioni

In order to register a legal entity, the application in accordance with the form established by the Ministry of Justice of the Republic of Kazakhstan with the attached foundation documents, indicated Article 7 of this Law compiled in the Kazakh language and Russian languages in three copies and shall be submitted to the registration body, in three copies.

Charters (provisions) of legal entities that belong to medium and large scale businesses and their branches and representative offices, except for charters (provisions) of Joint Stock Companies and their branches and representative offices are not required for submission for the state registration.

State registration of legal entity that belongs to small scale business shall be conducted in order established Article 6-1 of this Law.

For state registration of legal entity - participant of Regional financial center of Almaty city, application in the form approved by the National Bank of the Republic of Kazakhstan (hereafter – the National Bank) shall be submitted to registration authority. Information on legal entities - participants of Regional financial center of Almaty shall be entered into the single Register by justice agencies on the basis of notifications sent by the National Bank.

In the cases specified by the legislation of the Republic of Kazakhstan, for the registration of a legal entity whose business is providing financial services, an additional permit shall be required from the authorized state body for regulation and supervision of financial markets and financial organizations.

In the cases where another legal entities is a foundation party of a legal entity, the document from the tax authority shall be submitted to the registering body together with the foundation documents to confirm the on whether the legal entity which is the foundation party has no (presence) tax arrears .

State registration of market entities, which hold a dominant or monopolist position in the relevant commodity market, as well as state enterprises, legal persons in which over fifty percent of shares (participatory interest) is owned by the state, and their affiliates which will conduct their activity in the territory of the Republic of Kazakhstan,

Registration of legal entities with foreign participation shall be carried out in accordance with the procedure established for the legal entities of the Republic of Kazakhstan. Besides documents provided for this procedure, unless it is otherwise established by international agreements ratified by the Republic of Kazakhstan, the following must be submitted additionally:

legalized extract from the trade register or other legalized document to confirm that the foundation party which is the foreign entity is a legal entity in accordance with the legislation of the foreign state, with a certified translation into the state language and the Russian language;

copy passport or another document certifying the identity of the foundation party who is a physical person, with a certified translation in the state language and the Russian language.

Registration of public associations and religious associations shall be carried out in accordance with the procedure established by this Article subject to special considerations stipulated in Laws of the Republic of Kazakhstan 'Concerning Public Associations', Concerning Political Parties, 'Concerning the Freedom of Religion and Religious Associations';

At the same time the receipt or a document which confirms payment to the budget of the levy for state registration of legal entities and accounting registration of affiliates and representations shall be presented to the registering body

Request of any documents and information other than provided by this Law and other legislative acts of the Republic of Kazakhstan shall be prohibited.

State registration of legal entity may be conducted on the basis of electronic application submitted through Internet, in order established by the Ministry of Justice of the Republic of Kazakhstan.

Article 6-1. Notification procedure of state registration of legal entity belonging small business [added by 37]

For state registration of legal entity belonging to small business, founder (founders) shall submit notification letter on commencing of business activity by filling of electronic document in the form provided by the Ministry of Justice of the Republic of Kazakhstan on the web-site of "Electronic government".

Payment of registration fee shall be done through payment gateway of the "Electronic government" or electronic copy of receipt or other document confirming payment of registration fee for state registration of legal entity shall be attached to the notification letter on commencement of business activity.

Charters (provisions) of legal entities belonging to small business, their branches and representative offices are not required for submission during registration.

State registration of legal entities belonging to small business with foreign participation shall be made in order provided for registration of legal entities of the Republic of Kazakhstan relating to small businesses. Unless otherwise stipulated in international treaties ratified by the Republic of Kazakhstan, the following documents shall be additionally submitted:

legalized extract from trade registry or other legalized document certifying that founder - foreign legal entity is legal entity under the laws of foreign country, with notarized translation into the Kazakh and Russian languages;

copy of passport or other identity document of founder-foreign citizen with notarized translation into the Kazakh and Russian languages.

Confirmation of acceptance of notification after on commencement of business activity is issuance of Certificate of state registration of legal entity.
Issuance of Certificate of state registration of legal entity shall not be later than

- 3) at merging, consolidation, reorganization - act of transfer and acceptance, at separation, demerge - separation balance sheet showing provision on succession of liabilities of reorganized legal entity, approved by owner of the property of legal entity or body that decided on reorganization of legal entity, and decision of authorized body of legal entity on approval of act of transfer and acceptance and separation balance sheet;
- 4) document confirming written notice to creditors informing on reorganization of legal entity;
- 5) receipt or other document confirming payment of registration fee for termination of reorganized entity.

and

22) Law No. 107 of 23rd December 2005

legal entity (if operation is based on the model chart) shall be made on the next business day after filing the application with attachment of required documents.

For legal entities not belonging to private business, as well as Joint Stock Companies that act under Charter that is Model, except for political parties and their branches (representative offices), issuance of Certificates of state registration (re-registration) of legal entity, Certificate of record registration (re-registration) of branch (representative offices), as well as return of charter (regulations) shall be made not later than fourteen days from the date of filing the application with attachment of required documents.

State registration (re-registration) of political parties and record registration (re-registration) of their branches (representative offices) shall be completed not later than one month from the date of filing the application with attachment of required documents.

In cases of submission of incomplete set of documents, defects in them, required expert opinion (of specialist) on constitutive documents as well as on other grounds stipulated by legislative acts of the Republic of Kazakhstan, the return of state (record) registration (re-registration), registration of termination of activity of legal entities, removal from record registration of branch (representative offices), registration of entered changes and amendments to constitutive documents of legal entity that does not belong to private business, as well as joint stock company, regulations of their branches (representative offices) shall be cancelled until detection of defects obtaining of appropriate conclusion (examination).

Article 10. Payment for State (Accounting) [inserted by 18] Registration
introduced by 14) Law No. 276 of 24 December 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan In Connection With the Adoption of the Code of the Republic of Kazakhstan on In C f BT (an. Co com) 7.8 (com) 7.8002 Tc .6 of 24t

Kazakhstan. Concerning the Introduction of Amendments and Additions to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law Concerning Registration of Legal Entities; and

amended by 14) Law No. 276 of 24 December 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan In Connection With the Adoption of the Code of the Republic of Kazakhstan «Concerning Taxes and Other Obligatory Payments to the Budget» (The Tax Code);

15) Law No. 348 of 29th October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

18) Law No. 537 of 18th March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities;

25) Law No. 201 of 11th December 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation; and

27) Law No. 54 of 4th July 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities and the Accounting Registration of Affiliates and Representations.

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

Refusal of state registration (re-registration) of legal entities shall be conducted in the following cases:

1) violation of order of foundation, registration and reorganization of legal entity, provided by legislative acts of the Republic of Kazakhstan, incompliance with of constituent documents with the Law of the Republic of Kazakhstan;

2) failure to submit Act of transfer or preparation balance sheet or absence of provisions on succession of reorganized legal entity in them;

3) if legal entity or sole founder (participant) of legal entity is inactive entity;

4) if individual which is founder (participant) and (or) executive of legal entity, is the sole founder (participant) and (or) executive of inactive legal entities and (or) recognized as legally incompetent or partially incompetent, and (or) recognized as missing and (or) declared as dead, and (has) outstanding conviction or previously convicted for offenses under Articles 192, 216 and 217 of the Criminal Code of the Republic of Kazakhstan;

5) submission of lost and (or) invalid identity documents;

6) available judicial acts and resolutions (orders, arrests) of officers of court and law enforcement bodies.

Additional reasons for refusal of registration and re-registration of religious associations shall be determined in the Law of the Republic of Kazakhstan "On religious activity and religious associations".

Refusal on record registration and re-registration of branch (representative

office) shall be made in cases of violation set by the Legislation of the Republic of Kazakhstan, of order of foundation of branch (representative office), incompliance of documents submitted for registration with the laws of the Republic of Kazakhstan.

In case of refusal of registration or re-registration of legal entity, record registration or re-registration of branch (representative office), registration authority within the period provided for in Article 9 of this Act, shall issue writing reasoned refusal indicating incompliance of submitted documents with requirements of legislation of the Republic of Kazakhstan .

Refund of registration fee paid for state (record) registration or re-registration of legal entities, their branches (representative office) shall be made in cases stipulated by the Tax Code.

Grounds for refusal of state registration (registration) under this Article shall

number, date of state registration (re-registration), name and location of legal entity.

Certificate of record registration (re-registration) of branch (representative office) shall contain information on the date of issuance, registration authority, business identification number, date of registration (re-registration), name and location of branch (representative office), name of the entity that created the branch (representative office).

Opening a bank account is possible only by presenting Certificate of state registration (re-registration) of legal entity or record registration (re-registration) of branch (agencies).

Available document confirming the state registration (re-registration) of legal entity shall not serve as a ground for commencement of business activity which requires a license under the Laws of the Republic of Kazakhstan. Legal capacity of legal entity in sphere of licensed activity shall commence from the date of obtaining of appropriate license and shall terminate according to termination of the license or declaring it as invalid in order provided by the legislative acts of the Republic of Kazakhstan. ";

~~Article 13. Governmental Statistical Accounting~~

~~Introduced by 18) Law No. 537 of 18th March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities;~~

~~amended by 23) Law No. 646 of 5th June 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Formation of the Regional Financial Centre of the City of Almaty; and~~

~~26) Law No. 224 of 12th January 2007 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of the National Identification Numbers Registers.~~

~~*Repealed by 34) Law No. 258 of 19th March 2010 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of State Statistics and Taxation.*~~

Article 14. State re-registration of legal entity, record re-registration of branch (representative office) [3.839 Tw [(C.503 j /TT4 1 Tf 0 -1.1) Law Nra

of the Legal Entities»;

12) Law No. 135 of 5th January 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to the Edict of the President of the Republic of Kazakhstan, Having Force of a Law Concerning Registration of Legal Entities;

14) Law No. 276 of 24th December 2001 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan In Connection With the Adoption of the Code of the Republic of Kazakhstan «Concerning Taxes and Other Obligatory Payments to the Budget» (The Tax Code);

15) Law No. 348 of 29th October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

16) Law No. 394 of 13th March 2003 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Pension Support;

18) Law No. 537 of 18th March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities;

21) Law No. 72 of 8th July 2005 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Securities Markets and Joint-Stock Companies;

24) Law No. 174 of 7th July 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Supervision and Regulation of Activities of Natural Monopolies and Market Entities Holding Predominant Positions in Relevant Commodity Markets;

25) Law No. 201 of 11th December 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation;

27) Law No. 54 of 4th July 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities and the Accounting Registration of Affiliates and Representations;

28) Law No. 101 of 10th December 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation;

29) Law No. 113 of 25th December 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Competition;

30) Law No. 116 of 29th December 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues

amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

In cases provided by legislative acts of the Republic of Kazakhstan, legal entity, branch (representative office) shall be subject to state (record) re-registration.

In this case, the following documents shall be submitted to registration authority:

- 1) application in the form provided by the Ministry of Justice of the Republic of Kazakhstan;
- 2) decision or extract from decision of authorized body of legal entity on state (record) re-registration that provides for amendments and additions to constituent documents of legal entity, regulations of branch (representative office), affixed by sealed of legal entities;
- 3) three copies of constituent documents (regulations) with amendments and additions for legal entity not belonging to private business, as well as Joint Stock Company and its branches (representative offices);
- 4) original of former constituent documents of legal entity not belonging to private business, as well as Joint Stock Company, regulations of its branches (representative offices);
- 5) receipt or other document confirming payment of registration fee for state re-registration of legal entity or record registration of branch (representative office).

For state re-registration of business partnerships on grounds of change of participants content, except business partnerships where maintenance of registry of business partnership members is made by personal participant of securities market, having the license for maintenance of the stockholders registry system, the document confirming alienation (concession) of the rights of leaving members of business partnership for share in the property (chart capital) of partnership or in its parts in accordance with legislative acts of the Republic of Kazakhstan and constituent documents.

In cases when a party of alienation (concessions) agreement on the rights of leaving members of business partnership share in the property (chart capital) of partnership or its part is an individual the authenticity of signature of an individual shall be notarized.

For state re-registration of entity of natural monopoly, the consent of authorized body responsible for controlling the field of natural monopolies and regulated markets is required; for re-registration of market entity that is taking dominant or monopoly position in the appropriate market, as well as state-owned enterprises, legal entities with over fifty percent of shares (shares in the chart capital) owned by state, and their affiliates that will operate within the territory of the Republic of Kazakhstan, except when such establishment is directly provided by the Laws of the Republic of Kazakhstan, the consent of the antimonopoly body is required.

Amendments and additions to constituent documents of banks and organizations engaged in certain types of banking, insurance and reinsurance companies as well as pension funds shall be conducted in accordance with specifics provided by the banking legislation of the Republic of Kazakhstan and the legislation of the Republic of Kazakhstan on insurance and insurance activities and the respective laws of the Republic of Kazakhstan.

Article 14-1. State registration of entered amendments and additions to

constitutive documents of legal entities that do not belong to private business, as well as joint stock company, regulations of

In case of refusal to register amendments and additions to constituent documents of legal entity not belonging to private business as well as Joint Stock Company, regulations of branches (representative offices) registration authority within the period provided by Article 9 of this Act, in writing form shall issue a reasoned refusal indicating incompliance of submitted documents with requirements of legislation of the Republic of Kazakhstan.

At changing location of legal entity not belonging to private business, except for Joint Stock Company, its branches (representative offices), the legal entity, branch (representative office) shall notify on it the registration authority from the actual address within one month from the date of taking decision on changing the location.

Article 15. Issuance of duplicate charter (regulations) of legal entity not belonging to private business as well as joint-stock company, its branches and representative offices

Introduced by 27) Law No. 54 of 4th July 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of the State Registration of Legal Entities and the Accounting Registration of Affiliates and Representations.

Amended by 33) Law No. 239-IV of 12 January 2010 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Simplifying State Registration of Legal Entities and Accounting Registration of Affiliates and Representations;

36) Law No. 461 of 15 July 2011 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Improvement of the Permissive System.

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

Upon application of legal entity the registration authority, within three working days, shall issue a duplicate charter (regulations) of legal entity not belonging to private business as well as joint-stock company, its branches and representative offices.

Introduced by 18) Law No. 537 of 18th March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakh

- 7) receipt or other document confirming payment of registration fee for state registration of termination of legal entity;
- 8) articles of incorporation.

Introduced by 15) Law No. 348 of 19 October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration;

Amended by 18) Law No. 537 of 18 March 2004 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities;

25) Law No. 201 of 11th December 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation;

28) Law No. 101 of 10th December 2008 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation;

32) Law No. 225 of 8th December 2009 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Suppression of Fraudulent Business; and

36) Law No. 461 of 15th July 2011 of the Republic of Kazakhstan Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Issues of Improvement of the Permissive System.

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

Branch (representative office) shall be subject to removal from registration on the following basis:

- 1) application of legal entity to terminate the activities of branch (representative office) in the form set by the Ministry of Justice of the Republic of Kazakhstan;
- 2) regulations of branch (representative office);
- 3) receipt or other document confirming payment of registration fee for removal from registration of branch (representative office).

Tax authorities on the basis of data of the National registry of business identification numbers shall submit data on absence (presence) of tax arrears, arrears of pension contributions and social contributions of branch (representative office) under termination of foreign legal entity or refuse to present these data in case of failure of such branch (representative office) foreign legal entity to fulfill tax liability in accordance with the Tax Code.

Removal from record registration of branch (representative office) of legal entity in respect of which the court rendered a decision on involuntary liquidation, shall be conducted on the basis of such a decision with the following documents attached:

- 1) regulations of branch (representative office);
- 2) receipt or other document confirming payment of registration fee for removal from registration of branch (representative office).

In case of revealed violation of order of termination of branch (representative office) of legal entity, set by legislative acts of the Republic of Kazakhstan, as well as in case of presence of outstanding tax debts, arrears of pension contributions and social contributions of branch (representative office) foreign legal entity or refusal of tax authorities in provision of such data on debts due to failure of such branch

(representative office) of foreign legal entity fulfill tax liability in accordance with the Tax Code, registration authority shall make a decision to refuse removal from registration of branch (representative office).

Removal from registration of branch (representative office) of legal entity shall be made within five working days following the day of filing application of legal entity to terminate activities of branch (representative office), with attached required documents.

Article 17. Settlement of Disputes

Amended by 25) Law No. 201 of 11 December 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of Taxation

37) Law of the Republic of Kazakhstan No. 60-V of 24 December 2012, On amendments and addenda to certain legislative acts of the Republic of Kazakhstan relating to issues of registration of legal entities and Accounting Registration of Affiliates and Representations.

Refusal of state registration of legal entities and record registration of branches (representative offices) and also avoidance of registration, as well as other disputes between founder of legal entity and registration authorities shall be challenged in the court.

Article 18. Responsibility for Violation of the Law

as amended by: 12) Law No. 135 of 5th January 2000 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to the Edict of the President of the Republic of Kazakhstan, Having the Force of a Law Concerning Registration of Legal Entities;

15) Law No. 348 of 29th October 2002 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration; and

18) Law No. 537 of 18th March 2006 of the Republic of Kazakhstan. Concerning the Introduction of Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan Concerning Issues of State Registration of Legal Entities.

Without registration it shall be prohibited to carry out activities [in the capacity] of a legal entity. Income received from activities without state registration shall be confiscated as a revenue of the Republic Budget in accordance with the legislation of the Republic of Kazakhstan.

Responsibility in accordance with the law shall arise for a failure to present within one month of information concerning alterations in a legal entity, which entails its re-registration in accordance with the procedure established by law.

In the case of an unlawful denial by registering body of registration a legal entity and of accounting registration and reregistration of the affiliate (representation), the applicant shall have the right to claim reimbursement of losses inflicted upon it in a judicial procedure.

In the case of the failure of a joint-stock company to submit to the authorised body the documents for the state registration of its issued shares or for the assignment of the National identification numbers, within established deadlines, that

company shall be subject to liquidation or reorganization in accordance with the procedure established by legislative acts of the Republic of Kazakhstan.

Article 19. Procedure for Entering into Force of this Law*[modified by 15]*

This Law shall enter into force from the date of its publication.

President of the Republic of Kazakhstan
N. NAZARBAEV