Appendix 1 to the Order

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Full name (including

patronymic, if stated in the

identity document), or

name of the service

recipient organization)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(address of the service recipient)

Form

**Application for the initiation of the mutual agreement**

**procedure with the competent authority**

**of a foreign state**

«\_\_\_» \_\_\_\_\_\_\_\_\_ 20\_\_ year

1. Taxpayer information:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Full name of legal/natural person, BIN/IIN, legal address, country of residence)

2. Company that withheld income tax at source:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Full name of legal/natural person, BIN/IIN, legal address, country of residence)

3. Brief description of the dispute:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Description of the transaction (services, royalties, financing, etc.), position of the foreign tax authority / result of foreign audit (if available), essence of the tax dispute in Kazakhstan, identified discrepancies, suspicions (with references to legal provisions))

4. Disputed tax periods and amounts:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Tax periods, amount of tax to be adjusted, withheld/additional taxes)

5. Information on current status:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Is the act being appealed (indicate stage: appeal / court / final decision, if yes, specify date of entry into force/statute of limitations))

6. Documents attached to the application:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

In accordance with paragraph 2 of Article 232 of the Tax Code of the Republic of Kazakhstan, the applicant shall attach the following documents to the application:

1) Copies of accounting documents confirming the amounts of income received (or to be received) and/or taxes withheld (if applicable);

2) Notarized copies of the following:

Contracts (agreements) for the performance of work, provision of services, or for other purposes;

The following documents for legal entities:

Incorporation documents or extracts from the trade register indicating the founders (participants) and majority shareholders of the legal entity;

A document confirming the existence of a place of effective management (the location of the actual governing body) in the Republic of Kazakhstan, such as minutes of the general meeting of the board of directors or an equivalent body indicating the place of the meeting, or other documents confirming the place of management and/or control, as well as the making of commercial decisions necessary for the conduct of the legal entity’s business activities;

For individuals:

Identity card or passport of the Republic of Kazakhstan;

Foreign passport or stateless person’s identity document;

Residence permit in the Republic of Kazakhstan (if indicated in the identity document);

Document confirming the period of stay in the Republic of Kazakhstan (visa or other documents);

A court decision of the Republic of Kazakhstan and/or a foreign state that has entered into legal force (if indicated in the identity document).

7. Contact person regarding the mutual agreement procedure:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Full name (including patronymic, if stated in the identity document) and IIN of the applicant, phone number, email address)

Applicant \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_

(Full name (including patronymic, if stated (signature)

in the identity document), or name of

the service recipient organization)

In accordance with paragraph 3 of Article 232 of the Tax Code, the authorized body shall have the right to request additional documents from the applicant that are necessary for the conduct of the mutual agreement procedure.

Notes: Abbreviations used:

BIN – Business Identification Number;

IIN – Individual Identification Number.