

Jurisdiction's name:		Kazakhstan	
Information on Tax Identification Numbers			
Section I – TIN Description			
Formation of an identification number for an individual or legal entity (branch and representative office) is carried out to save information related to a specific individual or legal entity (branch and representative office) in the National registers of identification numbers, information systems of state authorities, authorities of the Astana International Financial Center (hereinafter - AIFC) and other government agencies.			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	Yes	Entities	Yes
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response:-			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response:-			
Section II – TIN Structure			
Individual identification number (hereinafter - IIN) is a unique combination of 12 digits generated for an individual during the initial registration in the information-production system for producing documents. IIN is formed automatically taking into account the principles of uniqueness and immutability. In order to preserve the integrity of the data of information banks of various levels, using IIN in the data structure, it is not subject to any modification or regeneration from the moment of initial formation.			
In order to monitor and reduce keyboard input errors, the IIN provides for the presence of a control 12th digit in the calculation of which the following algorithm will be used in two cycles: $a_{12} = (a_1 * b_1 + a_2 * b_2 + a_3 * b_3 + a_4 * b_4 + a_5 * b_5 + a_6 * b_6 + a_7 * b_7 + a_8 * b_8 + a_9 * b_9 + a_{10} * b_{10} + a_{11} * b_{11}) \text{ mod } 11$, where: <i>a_i</i> - value of the <i>i</i> -th bit of the IIN; <i>b_i</i> - weight of the <i>i</i> -th category. If the resulting number is 10, then the check digit is calculated with a different sequence of weights: value of the IIN category: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; discharge weight: 3, 4, 5, 6, 7, 8, 9, 10, 11, 1, 2. If the received number has a value from 0 to 9, then this number is taken as a check digit. When state registration of an individual entrepreneur carrying out his activities in the form of personal entrepreneurship, the IIN assigned to an individual is used.			
BIN structure			
Business - identification number (hereinafter - BIN) - contains 12 digits and consists of five parts: 1) the first part - consists of 4 digits and includes the year (the last two digits) and the month of state (accounting) registration or re-registration of a legal entity, branches and representative offices or an individual entrepreneur operating in the form of joint venture (hereinafter - IP (C)), or year (last two digits) and month of registration or re-registration of the AIFC authorities, their organizations and AIFC participants as legal entities, branches and representative offices; 2) the second part - consists of 1 digit and means the type of legal entity or individual entrepreneur (C). Specific values of the type of legal entity or individual entrepreneur (C):			

4 - for resident legal entities;
5 - for non-resident legal entities;
6 - for IP (C);
3) the third part - consists of 1 digit and is an additional feature and is determined as follows:
0 - head unit of a legal entity or individual entrepreneur (S);
1 - branch of a legal entity or individual entrepreneur (S);
2 - representation of a legal entity or individual entrepreneur (S);
3 - a peasant (farm) farm operating on the basis of joint entrepreneurship;
4) the fourth part - consists of 5 digits and includes the serial number of registration in the system of a legal entity (branches and representative offices) or individual entrepreneur (C).
AIFC authorities, their organizations and AIFC participants are assigned a serial number from the first digit, starting from 90001 to 99999 inclusive.
5) the fifth part - consists of 1 digit, which is determined automatically and is a check digit.
The rules are supplemented with clause 6 in accordance with the Resolution of the Government of the Republic of Kazakhstan dated October 18, 17, No. 649
6. Business identification numbers generated for the AIFC authorities, their organizations and the AIFC participants provided for in part two of subparagraph 4) of paragraph 5 of the Rules formation of identification numbers are assigned by the registration authorities of the AIFC in accordance with the procedure for the creation, maintenance and use of the register of the AIFC identification numbers determined by the AIFC Manager in accordance with paragraph 1-2 of Article 3 of the Constitutional Law of the Republic of Kazakhstan dated December 7, 2015 "On the Astana International Financial Center".

Section III – Where to find TINs

For individuals, the IIN is indicated in the identity card at the bottom right of the photo, for legal entities - in the certificate of state registration of a legal entity.
The presence of an identification number can be found on the official website of the State revenue committee www.kgd.gov.kz through the Taxpayer Search.

Section IV – TIN information on the domestic website

In accordance with Articles 75, 77, 78 of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code), entering information into the state database of taxpayers, making changes and (or) additions to the registration data of a taxpayer, as well as excluding a taxpayer from the state database of taxpayers are produced by the state revenue authorities based on information from the national registers of identification numbers.

The presence of an identification number can be found on the official website of the KGD www.kgd.gov.kz through the Taxpayer Search

Section V – Contact point for further information

According to the Law of the Republic of Kazakhstan "On state registration of legal entities and record registration of branches and representative offices", state registration (re-registration) of legal entities is carried out by the Ministry of Justice of the Republic of Kazakhstan, including from 01.07.2019 by NJSC State Corporation "Government for Citizens". State registration of individuals is carried out by the Ministry of Internal Affairs of the Republic of Kazakhstan.

In accordance with paragraph 1 of Article 77 of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code), amendments and additions to the registration data of the taxpayer are carried out by the state revenue authorities on the basis of information from the National Register of Business Identification Numbers.