



## Appendix XIV: Single payment classification code digits (EKNP)

Single payment classification code digits (EKNP)	
BNF/KBE (3rd & 4th digits)	Code Description
011	Government (Central Administration Bodies)
012	Regional and local administration bodies
013	National bank and central banks
014	Monetary and depositary corporations (local banks)
015	Non-depositary finance corp.'s (org.'s performing some bank activities)
016	State non-finance corporations
017	Private non-finance corporations
018	Not-for-profit organizations
019	Individuals, self-employed population
021	Government of other countries (Central Admin. Bodies)
022	Regional and local administration bodies of other countries
023	Central banks of other banks
024	Monetary and depositary corporations (non-resident banks)
025	Non-depositary finance corporations – non-residents
026	State non-finance corporations – non-residents
027	Private non-finance corporations – non-residents
028	Not-for-profit organizations – non-residents
029	Non-resident individuals, self-employed population
KZT payment details code (8th, 9th & 10th digits)	Transaction Description
Section 0 – Pensions and Allowances	
002	Fees charged by the Unified Savings Pension Fund Joint Stock Company and voluntary savings pension fund based upon the value of its pension assets, by the State Social Security Fund Joint Stock Company based upon the value of its assets
003	Remittance to an investment account
004	Remittance to a pension account



005	Refund by the Unified Savings Pension Fund Joint Stock Company of erroneously charged fines related to mandatory professional pension contributions
006	Fees charged by the trustee managing pension assets of Unified Savings Pension Fund Joint Stock Company
007	Fees charged by Unified Savings Pension Fund Joint Stock Company, voluntary savings pension fund based upon the return on investments
008	Refund of mandatory professional pension contributions erroneously charged by Unified Savings Pension Fund Joint Stock Company
009	Penalty for delayed remittance of mandatory professional pension contributions
010	Mandatory pension contributions
011	Pension payments from Unified Savings Pension Fund Joint Stock Company or voluntary savings pension fund except for pension payments under payment purpose code 014
012	Mandatory social contributions
013	Voluntary pension contributions
014	Pension payments from Unified Savings Pension Fund Joint Stock Company from employer's mandatory pension contributions.
015	Mandatory professional pension contributions
016	Refund by the bank of financed pensions and basic pension payments
017	Penalty for delayed mandatory social contributions
018	Income from investments including: Income from investments gained as the result of State Social Security Fund Joint Stock Company's investment activities
019	Penalty for delayed making of mandatory pension contributions
020	Deductions from pensions and allowances, refund of deductions from pensions and allowances
021	Refund by the State Pensions Payment Center Republican State Public Enterprise of erroneously credited payments
022	One-time state maternity allowances
023	Refund of one-time state maternity allowances
024	Remittance of pension savings generated from voluntary pension contributions between Unified Savings Pension Fund Joint Stock Company and/or voluntary savings pension funds
025	Refund to military serviceman of fifty percent of mandatory pension contributions from the budget prior to 1 January 2016 (except for military conscription servicemen), employees of special state and law enforcement authorities, state courier service, and the persons whose right to special ranks, class ranking and to wear service dress was abolished starting from 1 January 2012
026	Refund by State Social Security Fund Joint Stock Company of the mandatory social contributions erroneously credited or paid in excess
027	Social allowances paid from State Social Security Fund Joint Stock Company in case of a disablement



028	Refund of social benefits payable in case of disablement
029	Transfers from local budgets
030	<p>Transfers from the republican budget including:                      Payments to pension recipients related to state guarantees securing safety of mandatory payment contributions, mandatory professional pension contributions in Unified Savings Pension Fund Joint Stock Company in the amount of actually made mandatory pension contributions, mandatory professional pension contributions subject to inflation</p> <p>Funding mandatory pension contributions to social allowances recipients in case of loss of profit in connection with child care until the child reaches the age of one year from the State Social Security Fund Joint Stock Company Funding employer's mandatory pension contributions to social allowances recipients in case of loss of income due to child care until the child reaches the age of one year from State Social Security Fund Joint Stock Company</p>
031	<p>Refund of erroneous and other payments by the bank. Code 031 shall come into force with effect from 1st January 2018 the following are qualified as other payments:                      Refund of a one-time state money compensation to the citizens aggrieved as the result of nuclear tests at Semipalatinsk Proving Ground                      Refund of one-time payments to oralmans (Kazakh ethnic returnees)                      Refund of monthly payments to former employees of legal entities liquidated as the result of bankruptcy and recognized liable for the damage inflicted to life and health of their employees                      Refund of the state targeted social assistance                      Refund of housing assistance</p>
032	Refund by Unified Savings Pension Fund Joint Stock Company, voluntary savings pension fund of erroneously credited mandatory pension contributions, voluntary pension contributions
033	Pensions
034	State basic social disability allowances
035	Refund of state basic social disability allowances
036	State basic social survivor benefits
037	Refund of state basic social survivor benefits
038	State basic social survival allowance
039	Refund of state basic social survival allowances
040	Funeral allowance to pensioners, World War II veterans and disabled veterans who receive payments from the unified savings pension fund generated from mandatory pension contributions and other persons having savings in the unified savings pension fund generated from mandatory pension contributions
041	Refund of funeral allowance to pensioners, World War II veterans and disabled veterans who receive payments from the unified savings pension fund generated from mandatory pension contributions and other persons having savings in the unified savings pension fund generated from mandatory pension contributions
042	Refund of funeral allowance to persons receiving state social allowances and state special allowances who worked at subsurface and opencast mining facilities in especially harmful and hard employment environment
043	Refund of funeral allowance to the recipients of state social allowances and state special allowances who worked at subsoil and opencast mining facilities in especially harmful and hard employment environment



044	Payment of state special allowances
045	Refund of state special allowances
046	Social payment from the State Social Security Fund Joint Stock Company in case of breadwinner's loss
047	Refund of social payments in case of breadwinner's loss
048	Social payments from the State Social Security Fund Joint Stock Company in case of breadwinner's loss
049	Refund of social payments in case of breadwinner's loss

Group 050 – Special State Allowances

051	Allowances to World War II participants
052	Allowances to World War II disabled veterans
053	Allowances to persons recognized equal to World War II participants
054	Allowances to persons recognized equal to World War II disabled veterans
055	Allowances to widows of soldiers who died in World War II
056	Allowances to the families of killed military servicemen and employees of internal affairs authorities
057	Allowances to spouses of deceased disabled World War II veterans and World War II participants
058	Allowances to persons awarded with orders and medals for dedicated and honorable service in the rear area during World War II
059	Allowances to a mother or a father, an adoptive parent, a guardian raising a disabled child

Group 060 – Refund of Special State Allowances

061	Allowances to World War II veterans
062	Allowances to World War II disabled veterans
063	Allowances to persons recognized having the status equal to World War II veterans
064	Allowances to persons recognized having the status equal to World War II disabled veterans
065	Allowances to widows of soldiers who died during World War II
066	Allowances to families of perished military servicemen and employees of internal affairs authorities
067	Allowances to spouses of deceased war veterans and disabled veterans
068	Allowances to persons awarded with orders and medals for dedicated and honorable service in the rear area during World War II
069	Refund of allowances to a parent, an adoptive parent, a guardian raising a disabled child

Group 070 – Special State Allowances to Other Categories of Citizens

071	1st and 2nd Category of Disabled Persons
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072	3rd Category of Disabled Persons
073	Disabled children under 16 years of age
074	Mothers of large families
075	Rehabilitated citizens
076	Persons who are awarded pensions for merits to the Republic of Kazakhstan
077	Other persons
078	Refund by Unified Savings Pension Funds Joint Stock Company of pension savings remittances accumulated from voluntary pension contributions
Group 080 – Refund of Special State Allowances to Other Categories of Citizens	
081	1st and 2nd Category of Disabled Persons
082	3rd Category of Disabled Persons
083	Disabled children under 16 years old
084	Mothers of large families
085	Rehabilitated citizens
086	Persons who are awarded pensions for merits to the Republic of Kazakhstan
087	Other persons
088	Repayment of accounts payable of a unified savings pension fund with respect to pension savings
089	Employer's mandatory pension contributions. Codes 089 and 090 shall come into force with effect from 1st January 2018
090	Refund by Unified Savings Pension Fund Joint Stock Company of erroneously credited employer's mandatory pension contributions
091	State allowance for child care until the child reaches the age of one year, special payments for child care until the child reaches the age of one year from State Social Security Fund Joint Stock Company
092	Refund of the state allowance for child care until the child reaches the age of one year, special payments for child care until the child reaches the age of one year from State Social Security Fund Joint Stock Company
093	Refund by Unified Savings Pension Fund Joint Stock Company of a penalty for delayed remittance of employer's mandatory pension contributions.
094	Refund by State Social Security Fund Joint Stock Company of erroneously credited penalties for delayed remittance of mandatory social contributions
095	Refund by Unified Savings Pension Fund Joint Stock Company of erroneously credited penalties for delayed remittance of mandatory pension contributions
096	Social parental payment from State Social Security Fund Joint Stock Company
097	Refund by banks of parental payments from State Social Security Fund Joint Stock Company



098	Penalty for delayed remittance of mandatory pension contributions to Unified Savings Pension Fund Joint Stock Company.
099	Other payments under Section 0, Codes 098 and 099 shall come into force with effect from 1st January 2018 including: One-time state money compensation to citizens aggrieved as the result of nuclear tests at Semipalatinsk Proving Ground One-time payments to oralmans (Kazakh ethnic returnees) Monthly payments to former employees of legal entities liquidated as the result of bankruptcy and recognized liable for the damage inflicted to life and health of their employees State targeted social assistance Housing assistance Other payments (allowances) not covered in this Section
Section 1 – Specific Remittances	
Group 110 – Gratuitous Remittances	
111	Remittances for medical treatment, including: Non-refundable financial/sponsor assistance for medical treatment Money remittances by individuals (including without a bank account opening) for subsequent use thereof by the beneficiary to pay for medical treatment when the beneficiary is not a medical services provider
112	Remittances for education, including: Non-refundable financial/sponsor assistance to pay for education Money remittances by individuals (including without a bank account opening) for subsequent use by the beneficiary in order to pay for education when the beneficiary is not an educational services provider
119	Other gratuitous remittances, including: Non-refundable financial/sponsor assistance for other purposes (except for medical treatment and education) Money remittances by individuals (without a bank account opening inclusive) for subsequent use thereof by the beneficiary for other purposes (except for payment for medical treatment and education) Compensation of damage, including under a judgement Grants (including awarded as the result of a tender) Penalties/fines for the failure to perform any obligations under a letter of credit, a guarantee, a loan agreement, other agreement or contract (except for penalties and fines payable to the budget) Various gratuitous remittances: charity, gifts, alimony, sold lottery tickets and prizes thereon
120	Membership contributions, including: A membership contribution not ensuring participation in the organization's capital, however, ensuring provision by the organization of any services A contribution to Kazakhstan Deposits Guarantee Fund Joint Stock Company A fee for participation in foreign exchange, securities trades at a stock exchange Trade union contributions deducted from the employees' salaries
Group 130 – Financing of Branches and Representative Offices and Refunds by Branch and Representative Offices	
131	Financing by parent organization of its branches and representatives offices, including for the purpose of all acquisitions
132	Remittances/refunds by branches and representative offices of a parent organization



140	<p>Transactions with travelers checks, including:                  Sale by a Kazakhstan resident bank of its travelers checks received by the bank on consignment terms (purchase by a client of travelers check received by the bank on consignment terms)                  Remittance by a Kazakhstan resident bank of the proceeds from the sale of travelers checks to the issuer thereof                  Payment by a Kazakhstan resident bank in favor of the issuer for the traveler's checks acquired by the bank for subsequent sale to its clients                  Sale of travelers checks received by a Kazakhstan resident bank as an advance payment (purchase by a client of a travelers check received as an advance payment) to its clients                  Payment by a Kazakhstan resident bank of money under a travelers check to its client in the bank's cashier office                  Remittance of travelers checks to a Kazakhstan resident bank of a compensation with respect to sold travelers checks                  Transactions with subagents related to travelers checks under an advance payment agreement                  Transactions with subagents related to travelers checks under a consignment agreement</p>
150	<p>Transit remittances on bank's correspondence accounts, including:                  Money remittances on correspondent accounts by an intermediary bank from one bank to another bank</p>
160	<p>Net positions settlements, including:                  Money remittances resulted from settlements on transactions effected using payment cards to a settlement organization                  Interbank money remittances based upon transactions using payment cards                  Interbank netting based upon clearance results</p>
Group 170 – Participation in a Conference, Auction, Tender	
171	<p>Guarantee contribution, including:                  Conference, auction, tender fees                  Money remittance by potential suppliers participating in the tender to secure their bids and performance of the agreement (state procurement agreement inclusive)</p>
172	<p>Guarantee contribution refunding, including: Conference, auction and tender fees refund                  Bid and agreement (state procurement agreement inclusive) performance security refund</p>
Group 180 – Trade Finance Transactions	
181	<p>Letter of credit operations, including:                  Money remittance (coverage amount) from importer's account to the account covering the letter of credit settlements                  Repayment of Trade Finance Transactions account from the bank account (letter of credit compensation) by the client                  Crediting money by a Kazakhstan resident bank to an exporter's account</p>
182	<p>Guarantee operations, including:                  Money remittance by the debtor's bank/debtor to the guarantee bank in the course of performance of guarantee obligations owed to the client                  Money writing off from the debtor client's account to the guarantee covering account                  Repayment by the client of account Trade Finance Transactions Debtors from the bank account (guarantee payment compensation)</p>
190	<p>Other remittances under Section 1, including:                  Off-book payments including refunds regarding payment documents prepared in breach of Kazakhstan legislation with respect to Section 1 payments                  Refund of erroneously written off amount with respect to Section 1 payments                  Refund of amounts from the account until the payment purpose is clarified (if not identified)</p>

Section 2 – Foreign Exchange Transactions and Operations with Precious Metals

Group 210 – Purchase, including advance payment inclusive



211	Purchase of foreign currency for Kazakhstan Tenge at a stock exchange, including: Netting exchange operations at a stock exchange
212	Monetary gold purchase
213	Over the counter foreign currency purchase for Kazakhstan tenge, including: Cashing tenge in exchange for non-cash foreign currency Tenge crediting by the bank to its client's bank account as a consideration for non-cash foreign currency Foreign currency exchange netting at a stock exchange
219	Purchase of other precious metals, including: Fine gold and other precious metals purchase Precious metals netting transactions

Group 220 – Sale

221	Foreign currency sale for Tenge at a stock exchange
222	Monetary gold sale
223	Foreign currency sale for Tenge in the over-the-counter market, including: Cashing foreign currency in exchange for non-cash Tenge Sale by the client (from its bank account) to its bank of non-cash foreign currency for Tenge
229	Sale of other precious metals, including: Sale of fine gold and other precious metals
230	Foreign currency exchange, including: Purchase/sale of a foreign currency for another foreign currency Netting operations with respect to purchase of a foreign currency for another foreign currency
290	Other payments under Section 2, including: Off-book payments including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 2 Refund of an erroneously written off amount with respect to a payment under Section 2 Transactions related to placement, repayment and charging interest on fine precious metals accounts

Section 3 – Deposits

Group 310 – Deposits, including interbank deposits by depositing cash or remitting money from other bank accounts of the client owning the deposit

311	Call deposits (opened under a bank deposit agreement)
312	Short-term deposits (within 1 year)
314	Long-term deposits (exceeding 1 year)
315	Crediting by the bank to its client's bank account of an interest on its call deposit
316	Crediting by the bank to its client's bank account of an interest on its short-term deposit
317	Crediting by the bank to its client's bank account of an interest on its long-term deposit
318	Crediting by the bank to its client's bank account of an interest on its escrow deposit
319	Escrow placement

Group 320 – Deposit Debiting, including interbank deposits of principal amount and incurred interest by way of debiting cash or subsequent remittance of money to other bank accounts of the client maintaining the deposit





321	Call deposit (opened under a bank deposit agreement) debiting
322	Short-term deposit (within 1 year) debiting, including: Full amount payment and partial amount debiting Payment of an overdue indebtedness under a short-term deposit
324	Long-term deposit (exceeding 1 year) debiting Payment of full amount and partial debiting Payment of overdue debt with respect to a long-term deposit
329	Escrow account debiting

Group 330 – Money Depositing on Clients’ Current Accounts

331	Depositing cash on current accounts
332	Salary and annual leave compensation remittance by a legal entity to a bank for subsequent crediting on such a legal entity’s employees’ bank accounts
333	Crediting by the bank to its client’s bank account the interest accrued on its current account
334	Crediting by the bank to its client’s bank account non-cash funds as a payment for cash currency, including: Non-cash foreign currency (subject to the fees) as a consideration for cash foreign currency Non-cash Tenge (subject to the fees) as a consideration for cash Tenge Non-cash Tenge (subject to the fees) as a consideration for cash Tenge

Group 340 – Clients’ Current Accounts Debiting

341	Current bank accounts cash debiting, including: In bank’s branch office from a current account opened with a head bank
342	Money remittances by a client from one of its current accounts with the bank to another current account opened in such a bank
343	Money remittances by a client from its current account with one bank to its current account in another bank
344	Cash withdrawals (sale) for non-cash money, including: Cash Tenge for non-cash Tenge Cash foreign currency for non-cash foreign currency
345	Loan cash withdrawals by the client from its current account
346	Check cashing by the bank
350	Own funds remittances by the bank from its correspondent account with one bank to its correspondent account in another bank

Group 360 – Money in Trust

361	Money transfer in trust
362	Refund of money transferred to trust management
390	Other payments under Section 3, including: Off-book payments on deposits including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to Section 3 Refund of erroneously written off amount with respect to payments under Section 3

Section 4 – Loans



Group 410 – Loan Disbursement including:  
 Crediting on a bank account by the bank of a furnished loan  
 Provision of a repayable financial assistance  
 Associated payments under a loan and bank charges if they are not formalized by a separate payment document

411	Disbursement of short-term loans (with a repayment term not exceeding 1 year), including: Overdraft, overnight
413	Disbursement of long-term loans (with a repayment term not exceeding 1 year)
413	Disbursement of long-term loans (with a repayment term not exceeding 1 year)
419	Disbursement of other loans (perpetual and other loans), including: Provision of perpetual loans/perpetual repayable financial assistance

Group 420 – Loans Repayment, including:  
 Repayment (early inclusive) of the principal and incurred interest  
 Repayment of overdue debt: principal and interest  
 Repayment of interim financial assistance

421	Repayment of short-term loans (not exceeding 1 year), including: Overdraft, overnight repayment
423	Long-term loans repayment (exceeding 1 year)
424	Financial leasing
429	Other loans, including: Repayment of a perpetual loan/perpetual interim financial assistance
430	Compensation of expenses earlier paid by a legal entity or an individual, its/his/her accounts receivable repayment
490	Other payments under Section 4, including: Off-book payments under loans, including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 4 Repayment of erroneously written off amount with respect to payments under Section 4 Return of money paid for the purpose of a loan repayment in excess of the amount due

Section 5 – Securities, Bills of Exchange/Promissory Notes and Deposit Certificates Issued by non-Kazakhstan Residents and Investments to Foreign Capital

510	Purchase, repurchase of shares and documents acknowledging participation in the charter capital, including: Refund of the value of shares issued by a non-Kazakhstan resident in case of a capital reduction Buy-back of shares issued by non-Kazakhstan residents Contribution to a charter capital of a non-Kazakhstan resident legal entity Return of a contribution to the charter capital of a non-Kazakhstan legal entity in case of the capital reduction Buy-back of a participatory interest in the charter capital of a non-Kazakhstan resident legal entity
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Group 520 – State Securities Purchase

521	Securities having maturity exceeding 1 year
522	Securities having maturing within 1 year
529	Other securities

Group 530 – State Securities Redemption

531	Securities having maturing within 1 year
532	Securities having maturity exceeding 1 year



539	Other securities
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Group 540 – Purchase of Private Securities, Bills of Exchange/Promissory Notes and Deposit Certificates

541	Bills of exchange/promissory notes having maturity within 1 year
542	Bills of exchange/promissory notes having maturity exceeding 1 year
543	Deposit certificates having maturity within 1 year
544	Deposit certificates having maturity exceeding 1 year
545	Bonds
548	Other securities having maturity within 1 year
549	Other securities having maturity exceeding 1 year

Group 550 – Redemption of Private Securities, Bills of Exchange/Promissory Notes and Deposit Certificates

551	Bills of exchange/promissory notes with maturity within 1 year
552	Bills of exchange/promissory notes with maturity exceeding 1 year
553	Deposit certificates with maturity within 1 year
554	Deposit certificates with maturity exceeding 1 year
555	Bonds
558	Other securities with maturity within 1 year
559	Other securities with maturity exceeding 1 year

Group 560 – Expenses Related to Capital Investments and Securities

561	Distributed net profit and dividends, including: Dividends on shares issued by non-Kazakhstan residents and payment of a profit share to the founders of a non- Kazakhstan resident legal entity (when such an entity is not a joint stock company)
562	Interest on state securities (interest bearing securities)
563	Interest on private securities, bills of exchange/promissory notes and deposit certificates
570	Opemimg of Reverse REPO with securities
580	Closing of classic REPO with securities
590	Other payments including: Off-book payments related to securities including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 5
590	Other payments including: Off-book payments related to securities including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 5

Section 6 – Securities and Bills of Exchange/Promissory Notes Issued by Kazakhstan Residents and Participation in the Charter Capital of Kazakhstan Residents



610	<p>Purchase and repurchase of shares and documents acknowledging participation in the charter capital, including:</p> <ul style="list-style-type: none"> <li>Return of the value of shares issued by a non-Kazakhstan resident in case of its capital reduction</li> <li>Repurchase of shares issued by Kazakhstan residents</li> <li>Contribution to the charter capital of a Kazakhstan resident legal entity</li> <li>Refund of a contribution to the charter capital of a Kazakhstan resident legal entity in case of capital reduction</li> <li>Buy-back of a participatory interest in the charter capital of a Kazakhstan resident legal entity</li> </ul>
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Group 620 – State Securities Purchase

621	<p>Securities with maturity within 1 year, including:</p> <ul style="list-style-type: none"> <li>Purchase of short-term treasury obligations of the Ministry of Finance of the Republic of Kazakhstan having maturity within 1 year</li> <li>Purchase of short-term notes of the National Bank of the Republic of Kazakhstan</li> </ul>
623	<p>Having maturity exceeding 1 year, including:</p> <ul style="list-style-type: none"> <li>Purchase of medium-term treasury obligations of the Ministry of Finance of the Republic of Kazakhstan having a maturity from 1 to 5 years</li> <li>Purchase of medium-term index-linked treasury obligations of the Ministry of Finance of the Republic of Kazakhstan with a maturity from 1 to 5 years</li> <li>Purchase of long-term treasury obligations with a maturity exceeding 5 years</li> <li>Purchase of long-term index-linked treasury obligations with maturity exceeding 5 years</li> <li>Purchase of long-term savings treasury obligations with maturity exceeding 5 years</li> <li>Purchase of special medium-term treasury obligations with a maturity two and three years</li> <li>Payments for Euronotes of the Ministry of Finance of the Republic of Kazakhstan</li> <li>Payments for the coupon of the Euronotes of the Ministry of Finance of the Republic of Kazakhstan</li> </ul>
629	Purchase of other state securities

Group 630 – State Securities Redemption

631	<p>State securities having a maturity within 1 year, including:</p> <ul style="list-style-type: none"> <li>Redemption of short-term treasury obligations of the Ministry of Finance of the Republic of Kazakhstan having a 1-year maturity</li> <li>Redemption of long-term notes of the National Bank of the Republic of Kazakhstan</li> </ul>
633	<p>Having a 1-year maturity, including:</p> <ul style="list-style-type: none"> <li>Redemption of medium-term treasury obligations of the Ministry of Finance of the Republic of Kazakhstan with a maturity from 1 to 5 years</li> <li>Redemption of medium-term treasury obligations of the Ministry of Finance of the Republic of Kazakhstan with a maturity from 1 to 5 years</li> <li>Redemption of long-term treasury obligations with a maturity exceeding 5 years</li> <li>Redemption of long-term index-linked treasury obligations with a maturity exceeding 5 years</li> <li>Redemption of long-term savings treasury obligations with a maturity exceeding 5 years</li> <li>Redemption of special medium-term treasury obligations with a maturity from 2 to 3 years</li> </ul>
639	Redemption of other state securities

Group 640 – Purchase of Private Securities and Bills of Exchange, including acceptance (based upon an endorsement) by discount houses of bills of exchange/promissory notes prior to the payment due time with payment of the amount specified in the bill of exchange/promissory notes to the bearer thereof (discounting of bills of exchange/promissory notes)

641	Bills of exchange/promissory notes having a maturity within 1 year
642	Bills of exchange/promissory notes with maturity exceeding 1 year
645	Bonds
647	Other debt private securities with a maturity within 1 year
648	Other debt private securities with a maturity within 1 year



649	Purchase of other private securities
Group 650 – Redemption of Private Securities and Bills of Exchange/Promissory Notes, including: Payment under a bill of exchange/promissory note, including under the bill of exchange/promissory note presented for collection Redemption by the client of a bill of exchange/promissory note discounted by its bank	
651	Bills of exchange/promissory notes with a maturity within 1 year
652	Bills of exchange/promissory notes with a maturity exceeding 1 year
655	Bonds
657	Other debt securities issued by private entities with a maturity within 1 year
658	Other debt securities issued by private entities with a maturity exceeding 1 year
Group 660 – Expenses for Capital Investments and Securities	
661	Distributed net income and dividends
661	Distributed net income and dividends
662	Interest on state securities (interest bearing)
663	Interest on securities and bills of exchange/promissory notes issued by private entities
Group 670 – Reverse REPO Transactions with Securities	
671	With securities issued by state-owned entities
672	With securities and bills of exchange/promissory notes issued by private entities
Group 680 – Closing of Classic REPO Operations with Securities	
681	With securities issued by state-owned entities
682	With securities and bills of exchange/promissory notes issued by private entities
690	Other payments under Section 6, including: Payments with respect to off-book securities including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 6 Refund of erroneously debited amounts under Section 6
Section 7 – Goods and Intangible Assets	
710	Payments for goods except for real estate and goods classified under the following payment purpose codes: 711, 712 and 713, including: Payments for agricultural, forestry and fishery produce Payments for processing industries products (food products, beverages, tobacco products, textile, clothes, leather and leather products, wood and products made of wood and cork, products made of straw and plaiting materials, paper and paper products, chemicals and chemical products, pharmaceutical products and substances, rubber and plastic goods, minerals, non-metallic and other products, base metals, end metallic products, computers, electronic and optical products, electrical equipment, machines and equipment, cars, trailers and semi-trailers, other transportation equipment, furniture and other end products) Remittance by a legal entity (from its current account to the bank account intended to record transactions with corporate payment cards) of imprest amounts to enable its employees to purchase goods Payments for potable and hot water, electric power supply, heating (gas or hot water) purchased by legal entities Compensation of a goods supplier for the payment by installments for the goods



711	Acquisition and sale of goods abroad without import thereof to Kazakhstan
712	Export of foreign goods previously imported to Kazakhstan without significant transformation thereof
713	Purchase abroad of previously exported Kazakhstan goods without significant transformation thereof

Group 720 – Real Estate Related Payments

721	<p>Payments related to real estate located in Kazakhstan, including:</p> <ul style="list-style-type: none"> <li>Payments for buildings and constructions in Kazakhstan</li> <li>Payments for joint residential development share remitted by individuals to the accounts of construction organizations (milestone payments to purchase residential property in Kazakhstan)</li> <li>Remittances ensuring joint development of real property in Kazakhstan under joint operations agreements</li> <li>Payment of profits gained from operation of real property located in Kazakhstan under joint operations agreements</li> </ul>
722	<p>Payments for real property in Kazakhstan, including:</p> <ul style="list-style-type: none"> <li>Payments for buildings and constructions outside Kazakhstan</li> <li>Remittances ensuring joint development of real property in Kazakhstan under joint operations agreements</li> <li>Payment of profit gained as the result of operation of real property outside the Republic of Kazakhstan under joint operations agreements</li> </ul>
730	<p>Purchase of non-produced non-financial assets, including payments for:</p> <ul style="list-style-type: none"> <li>Land and subsoil thereof, including payments for the right of permanent land use</li> <li>Software</li> <li>Patents</li> <li>Goodwill</li> <li>Trade name</li> <li>Trademark</li> </ul>
780	<p>Return of money for non-supplied goods, including:</p> <p>Money refund for non-supplied goods, intangible assets and non-rendered services intended for goods repair</p>
790	<p>Other payments under Section 7, including</p> <p>Payments for off-book goods including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 74</p>

Section 8 – Services

Group 810 – Transportation and Storage Services

811	<p>Payments for air transport services, including:</p> <ul style="list-style-type: none"> <li>Rental of an aircraft with a crew</li> <li>Passenger air transportation services</li> <li>Cargo air transportation and space transportation services</li> </ul>
812	<p>Payments for water transportation services, including:</p> <ul style="list-style-type: none"> <li>Rental of sea transport with crew</li> <li>Passenger inland water transportation services</li> <li>Passenger sea transportation services</li> <li>Cargo sea transportation services</li> <li>Cargo inland water transportation services</li> </ul>
813	<p>Payments for railway transportation services, including:</p> <ul style="list-style-type: none"> <li>Rental of railway transportation with a crew</li> <li>Passenger long haul railway transportation services</li> <li>Cargo railway transportation services</li> </ul>
814	<p>Payments for other land transportation services, including:</p> <ul style="list-style-type: none"> <li>Rental of other land transport with a crew</li> <li>Passenger other land transportation services</li> <li>Automobile cargo transportation services and carriage services</li> </ul>
815	<p>Payments for pipeline transportation services</p>



816	Payments for storage and warehousing services
817	Ancillary transportation services
818	Payments for mail and courier services, including: Services rendered by the national post operator (mailing services, services related to newspapers and other periodicals, letters, parcels and packages, services rendered by post offices, other mail services) Courier services except for the services rendered by the national post operator (courier services aimed at letters, food and other goods delivery)
819	Other payments related to transportation services
821	Payments for construction services, including: Building and structures construction works, including the cost of goods acquired and used to effect such works Bridges, roads and railways construction works, including the cost of goods acquired and used to construct such facilities Other engineering installations construction works, the cost of goods acquired and used to erect thereof Buildings demolition and construction site preparation works Buildings and structures repair Electrical installation works Water supply, heating and air conditioning systems installation works Other assembly (installation) works Other construction and finishing works at the final stage Roof timber (roofing) installation works Other special construction works not included into other groups Pipelines, telecommunication lines and electric power supply lines (power cabling) installation works Electric power stations, mining and processing facilities construction works Other construction and installation works (including installation works with respect to the following structures: fencing, blinds and sheds, lighting and alarm systems at the roads, airports and ports) Construction completion works (plastering works, wood structures installation works, floor and wall covering, painting and glass works) Services involving rental of equipment with an operator thereof for construction or demolition of a building or a structure
822	Payments for goods repair and technical maintenance services, including: Any goods repair and technical maintenance services including sea vessels, aircrafts and other means of transportation except for renovation (included into construction services), computer hardware repair (included into IT services) and repair of oil and gas wells (included into professional, scientific and technical services)
Group 830 – Payments for Insurance Services	
831	Life insurance premia (payment), including: Transfer of pension savings by Unified Savings Pension Fund Joint Stock Company or a voluntary pension fund to an insurance organization under a retirement annuity agreement
832	Life insurance compensation, including: Remittance by insurance company of life and annuity insurance payments Regular/life-long annuity insurance payments by an insurance company
833	Other insurance premium, including: Insurance premium (contribution) with respect to other insurance types (except for life insurance)
834	Other insurance compensations, including: Remittance of other insurance proceeds by an insurance company (except for life insurance compensations) to a bank for subsequent crediting to individuals' bank accounts Remittance of guaranteed insurance compensations by Insurance Compensation Guarantee Fund Joint Stock Company
835	Reinsurance
836	Compensation to a reinsured person



837	Insurance and reinsurance fees including: Insurance agents' fees
838	Refund of surrender value under an endowment insurance agreement
839	Other insurance services, including: Actuarial services Supplemental insurance services (advisory services, appraisal services in the sphere of insurance and pension benefits)
841	Payments for financial services except for the payments classified under payment purpose codes 842 and 843, including: Charges of a bank or an organization performing certain banking operations for banking and other operations provided for in the Law of the Republic of Kazakhstan "Regarding Banks and Banking Activities in the Republic of Kazakhstan" dated 31 August 1995 Intermediary and ancillary services of financial organizations (except for the services of insurance organizations and unified savings pension fund) Fees of professional securities market participants for performed operations Fees for money cashing Fees under an underwriting agreement Fees for exchange of worn-out currency in a non-Kazakhstan resident bank Fees related to furnishing of the loan (financial leasing inclusive) Financial advisory services
842	Fees for internet banking services
843	Fees for mobile banking services
844	Payments to intermediaries within trade transactions, including: Fees of trading and agency firms, brokers, dealers, trade agents with respect to trade transactions with goods and services including trade transactions at sea vessels and aircrafts, auctions Agency services related to real property rendered for a consideration or under an agreement
Group 850 – Other Business Services	
851	Payments for IT services, including: Computer software development services Software publishing services IT advisory services Computer hardware management services Services involving assembly, installation, technical maintenance and repair of computer hardware and peripheral devices IT and computer systems services Data and sites processing and other services Processing services (collection, processing and transfer of information generated in the course of payments and other transactions using payment cards) Establishment, storage and real time work with data arrays; data processing, tabulation inclusive; data processing in computer time collective use mode or based upon an hourly schedule, continuous management of computer complexes consisting of external devices Internet portals contents
852	Payments for telecommunication services, including: Wire telecommunication services (involving data and messages transfer, fixed telephone, services involving provision of wire telecommunication networks by private companies to transfer data via wired telecommunication networks, Internet communication services aimed at software distribution along cable infrastructure) Wi-Fi telecommunication services (mobile telecommunication services and services rendered by private networks aimed at the provision of Wi-Fi telecommunication services, Wi-Fi telecommunication services aimed at data transfer in Wi-Fi telecommunication networks, wi-fi Internet services used to distribute software in Wi-Fi networks) Satellite communication services Other telecommunication services





853	<p>Payment for intellectual property use, including:                  Payments for the use of title (such as patents, copy rights, trademarks, processes, design)                  License fees for reproduction of master copies and prototypes (such as books and manuscripts, computer software, cinematographic works, records)</p>
854	<p>Legal services, including:                  Legal advice and recommendations; legal services within legal proceedings and legislative process; drafting legal documents; arbitration services</p>
855	<p>Leasing (operative leasing), including:                  Operative leasing of premises, temporary storage warehouses, dead alleys                  Own property leasing services                  Lease of vehicles and equipment without an operator                  Services involving lease and rental of personal consumption articles and household goods                  Services involving lease of vehicles, equipment and other inventories                  Payment by the tenant to the landlord of all expenses related to rented premises under a tenancy agreement (including utilities expenses, telecommunication services, building security and other services)                  Payment by a legal entity to an individual for lease of personal property owned by such an individual</p>
856	<p>Payments for public utilities services, including:                  Purchase of public utilities by an individual: potable water, hot water, electric power, heating (gas, hot water), sewage, gas, lift, housing maintenance, garbage disposal, collective aerial, technical maintenance of meters, technical maintenance of gas systems, payment for broadcasting services</p>
857	<p>Payments for information services, including:                  Information agency services, including provision of news digests, photographs and feature stories to mass media                  Data base creation, storage and distribution                  Direct individual subscription to periodicals delivered by post or otherwise; library and archive services                  Telephone inquiries center services</p>
858	<p>Marketing and market research services, including:                  Design, production and marketing of advertisements using advertising agencies Advertisements publication in mass media including advertising time purchase and sale Organization of exhibitions and trade fairs, goods advertisement abroad                  Marketing researches, public opinion surveys with respect to various issues</p>



859	<p>Payments for professional, scientific and technical services, including: Accounting services Tax advisory services Management advisory services, services rendered by head offices Services in the sphere of architecture and engineering surveys as well as technical advice in these spheres Technical tests and analysis services Research and exploratory development in the sphere of natural and technical sciences Services related to researches and exploratory development in the sphere of social and liberal arts Design services Services in the sphere of photography Translation and interpretation services Secretarial services Veterinary services Complex administrative office services Photocopying, drafting documents and special supplemental office services Conference arrangement services Packing services Services in the sphere of agriculture (except for veterinary services) Services in the sphere of forestry (forest husbandry and timber cutting) Supplemental services in the sphere of mining industry (oil and natural gas wells drilling services, services related to installation, repair and rigging-down services and other supplemental services in oil and gas sector related to natural gas liquefaction and regasification for the purpose of transportation thereof rendered at the production site) Other professional, scientific and technical services not included into other groups, including supplemental commercial services Newspaper printing and other printing services, preprinting and pre-replication services, binding and finishing services as well as the services related thereto Books, periodicals and other publishing services Visa arrangements Radiation testing Appraisal services except for appraisals effected by intermediaries under trade transactions and insurance agents in connection with operations with real property or insurance Inquiry and security services Design of equipment for technology processes and automated production units Electric power distribution and transfer Water distribution services Services involving distribution of fuel gas in pipelines Laundry and dry cleaning services to legal entities Equipment assembly, installation and technical maintenance services (except for computer hardware as well as installation and erection of structures from prefabricated structures) Building cleaning services (including disinfection, deratization and disinfection, window cleaning, traditional and specialized cleaning, furnace and pipeline cleaning) Services involving collection, processing and removal of wastes, recoverable materials, reclaiming</p>
<p>Group 860 – Services to Individuals as well as services in the sphere of culture and recreation</p>	
861	<p>Payments for educational services, including: Payment for education services rendered to individuals and legal entities regarding training of their employees (in the sphere of nursery and pre-school education, secondary education, higher education, other education, courses, trainings, seminars, internships)</p>
862	<p>Payments for medical services, including: Services rendered by hospitals, services in the sphere of medical and dentist practices, health care, patient care</p>
869	<p>Payments for the services in the sphere of culture and recreation, including: Services in the sphere of craft, art and recreation (rendered by performing artists, authors, composers, sculptors, painters, graphic artists in the sphere of production and entertainment events, theatrical equipment operation) Services rendered by libraries, archives, museums and other cultural organizations Services related to gambling and betting Sports services and leisure organization services (operation of sport facilities, sports clubs, fitness clubs, entertainment parks and theme parks, leisure parks and beaches, fireworks as well as light and sound shows, slot machines) Services of hairdressing and beauty salons Services involving movies, video films, radio and TV programs production Tracks and audio records publishing services Audio and video records copying services Radio broadcasting services Services involving creation and broadcasting of TV programs and original products</p>



871	<p>Travels, including:                      Cost of tours excluding transportation costs (tickets) (when paying for the tickets the following codes shall be specified depending on the type of the means of transportation: 811, 812, 813, 814)                      Cost of tours tickets value inclusive (when paid under one payment document)                      Services rendered by tourist agencies                      Entertainment and business trip expenses                      Remittance by a legal entity to a bank of an amount of entertainment and business trip expenses for subsequent crediting thereof to the bank account of its employee or to a bank account intended for accounting operations with corporate payment cards</p>
872	<p>Payments for accommodation and catering services, including:                      Hotel services                      Services involving rental of premises for weekends and other short-term accommodation Services of campings and parking lots for mobile houses and residential trailers Restaurant services and food products supply delivery services                      Ordered meals and ready meals delivery services Beverages supply services                      Compensation by a legal entity of an individual's expenses for hotel accommodation services</p>
880	<p>Refunds for non-rendered services, including:                      Purchase by banks branch offices travelers checks from the clients thereof</p>
890	<p>Other payments under Section 8, including:                      Off-book payments for services including refunds under payment documents prepared in breach of Kazakhstan legislation with respect to payments under Section 8                      Refund of erroneously debited amounts with respect to payments under Section 8                      Refund of excessively remitted money for the services and in case of the services costs reduction                      Refund of money by a services provider for undue discharge of agreement terms and conditions</p>

Section 9 – Payments to/from the Budget

Group 910 – Generally Established Procedure

911	Accrued (calculated) and other obligations payable to the budget
912	Penalties related to obligations payable to the budget
913	Penalties for breach of Kazakhstan legislation
914	Revenues to the budget gained as the result of inspections by state revenue authorities
915	Penalties imposed as the result of inspections conducted by state revenues authorities
916	Penalties imposed based upon the results of inspections conducted by state revenues authorities
917	Revenues to the budget in case of change (extension) of taxes payment deadlines
918	Penalties in case of change (extension) of taxes payment deadlines
919	Penalties imposed prior to taxes payment deadlines extension
921	Revenues to the budget based upon in-house audit results
922	Penalty as the result of an in-house audit
923	Remittance of penalties imposed due to the failure to submit a Goods Import Application and to pay indirect taxes
924	Penalty accrued on the refunded VAT excessive amount

Group 960 – Refunds from (Offset in) the Budget



961	Offset of VAT paid with respect to goods (works, services) acquired and financed by a grant provided for the purpose of tax arrears repayment
962	Refund of VAT paid with respect to goods (works, services) acquired and financed by a grant
963	Refund of VAT by a diplomatic and similar representatives accredited in the Republic of Kazakhstan
964	Offset of excessive (erroneously) paid amount to redeem the debt on accrued amounts based upon the results of an inspection by state revenues authorities
965	Penalty in favor of a taxpayer for the breach by the state revenue authority of the deadline established for excessive VAT refund
966	Penalty in favor of a taxpayer for the breach by the state revenues authority of a deadline established for a tax, a payment refund
967	Penalty in favor of a taxpayer for the breach by the state revenues authority of a deadline established for a tax, a payment offset
968	Penalty refund by a taxpayer
969	Offset of excessive (erroneously) paid amount to repay the amounts accrued on the results of an in-house audit
Group 970 – Refund (Offset) from the Budget of an Excessive VAT, other Refunds (Offsets) of Paid Amounts	
971	Refund from the budget of excessive (erroneously) paid amounts to a bank account
972	VAT refund with respect to zero taxable revenues when such VAT accrued prior to 1 January 2009
973	Offset of VAT excess against the tax accrued after 1 January 2009
974	Refund of offset VAT excess against the tax accrued after 1 January 2009
975	Transfer from one budget classification code to another budget classification code
976	Transfer from one state revenue authority to another state revenue authority
977	VAT offset with respect to revenues taxable at zero rate when such VAT accrued prior to 1 January 2009
978	Refund of paid penalty
979	Other
991	Budget payments received from Kazakhstan citizens
992	Penalties related to budget payments from Kazakhstan citizens
993	Penalties for breach of Kazakhstan legislation received from Kazakhstan citizens
994	Repayment of insufficient payments from Kazakhstan citizens
995	Administrative penalties imposed on state revenue authorities
996	Refund of VAT paid in the course of goods import
997	Refund of VAT paid during acquisition of works, services from a non-Kazakhstan resident



998	Refund of VAT imposed on fixed assets introduced into operation, real property investments, acquired biological assets
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Notes:	
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1. Operations with derivative financial instruments shall be assigned to the payment purpose code specified (hereinafter the “code”) of the applicable section depending on the type of assets constituting the basis of the financial transaction.

**2. Section 1 – Specific Remittances**

Code 150 (Transit Remittances on Correspondent Bank Accounts) shall be assigned by the relevant intermediary bank. Upon the receipt of a transit payment the beneficiary’s bank shall specify economic sectors and payment purpose codes corresponding to the transactions for subsequent submission of information. All necessary details of the payment by the beneficiary’s bank shall be specified on the basis of an agreement between the clients under which sold goods or rendered services are paid.

Code 181 (Transactions on Letters of Credits) shall be assigned when the issuer bank remits the amount (coverage) to secure the obligations under letters of credit from the client’s bank account to such a bank’s account (except for the interest for the letter of credit use), money refund when the letter of credit is revoked. In the course of transactions with letters of credit money remittances by the issuing bank to the beneficiary’s bank shall be classified depending on the payment purpose, including:

1) payment under a letter of credit by an issuing bank of a letter of credit amount with money provided to the issuing bank for the letter of credit validity term provided that such money is likely to be used to make payments under the letter of credit (in case of a secured letter of credit);

2) payment under a letter of credit to a Kazakhstan resident or a non-Kazakhstan resident from the client’s current account (in case of an unsecured letter of credit);

3) payment under a letter of credit from the bank’s own funds from the account “Debtors under Documentary Operations” (in case of lack of money on the client’s account as of the time of the payment with respect to an unsecured letter of credits);

4) crediting money by a non-Kazakhstan resident bank on the correspondent account of a Kazakhstan resident bank.

Code 182 (Guarantee Operations) shall be assigned in the course of money (security) remittance to secure guarantee obligations from the bank account of the client issuing payment instructions to such a bank’s account (except for remittance of an interest under the guarantee), money refunding in case of a guarantee termination. This code shall be assigned to money remittances made by the guarantor bank in case of a guarantee event occurrence depending on the payment purpose.

**3. Section 3 – Deposits**

Section 3 (Deposits) shall exclude payment to other persons for goods, services, specific remittances, payments and(or) remittance classified under other sections of the Detailed Chart of Payment Purpose Code.

If the payment originator has any information regarding the sources and purposes of crediting to a bank account and of debiting cash from the bank account, then the code corresponding to the payment purpose shall be assigned. Code 311 (Call deposits) (opened on the basis of a bank deposit agreement), Code 331 (Depositing cash on current accounts), Code 321 (Call deposit (opened under a bank deposit agreement) debiting), Code 341 (Current bank accounts cash debiting) shall be specified if the payment originator doesn’t have such information.

4. The codes of securities purchase by a non-Kazakhstan resident shall be assigned by the Kazakhstan resident participating in the transaction to securities sales under Sections 5 (Securities, Bills of Exchange/Promissory Notes and Deposit Certificates Issued by non-Kazakhstan Residents and Investments to Foreign Capital) and Section 6 (Securities and Bills of Exchange/ Promissory Notes Issued by Kazakhstan Residents and Participation in the Charter Capital of Kazakhstan Residents).

**5. Sections 7 (Goods and Intangible Assets) and 8 (Services)**

In Sections 7 (Goods and Intangible Assets) and 8 (Services) goods and services shall be specified subject to the Kazakhstan Classifier GK RK04-2008 (Classifier of Goods and Services by Economic Activities) and BPM6 (Balance of Payment and International Investment Position Manual, Sixth Edition) of the International Monetary Fund.

Any payments for goods and intangible assets, services shall include advance payments.



Section 7 (Goods and Intangible Assets) shall exclude payments for precious metals qualified under Section 2 (Foreign Exchange Transactions and Operations with Precious Metals).

Code 730 (Purchase of Non-Produced Non-Financial Assets) shall be specified with respect to payments for the following items:

1) land and subsoil, including the right of permanent land use;

2) tangible assets used to produce goods and services that do not result from production;

3) intangible assets acquired to ownership (including software, patents, goodwill, trade names, trademarks).

Code 853 (Payment for intellectual property use) shall be assigned to acquisition of the right to use intangible assets.

Payments by legal entities for acquired electric power, gas and water (utilities services) shall be qualified under Code 710 (Payments for goods except for real estate and goods qualified under the following payment purpose codes: 711, 712 and 713).

#### 6. Section 9 – Payments to/from the Budget

This section shall include the code related to payments to the state budget and to refunds from the state budget (except for pensions and allowances).

Code 911 shall be assigned when remitting accrued and other obligations to the budget (except for penalties and fines) provided for in the Budget Code of the Republic of Kazakhstan dated 4 December 2008 and the Code of the Republic of Kazakhstan dated 10 December 2008 "Regarding Taxes and Other Obligatory Payments to the Budget" (Tax Code) with the exception of the following amounts payable to the budget based upon the results of inspections conducted by the state revenue authorities, when the taxes payment deadlines are changed (extended) based upon in-house audits results.

Code 912 shall be specified in case of payment of penalties imposed with respect to the payments to the budget for the breach of deadlines established for payment of taxes, obligations and other payments to the budget, with the exception of the penalties accrued based upon the results of inspections by state revenues authorities, imposed in case of change (extension) of taxes payment deadlines; accrued based upon the results of an in-house audit.

Code 913 shall be specified in case of payment of fines imposed for administrative violations accrued in compliance with the Code of the Republic of Kazakhstan "Regarding Administrative Violations" dated 5 July 2014 (hereinafter the "Administrative Violations Code") with the exception of the penalties imposed based upon the results of inspections by state revenue authorities; penalties imposed prior to the taxes payment deadline extension.

Code 914 shall be assigned to remittances of taxes, mandatory and other payments to the budget (except for penalties and fines) payable under a notice of accrued amounts based upon the results of inspections by state revenue authorities.

Code 915 shall be assigned when paying penalties imposed based upon the results of inspections by state revenue authorities with the exception of penalties accrued on the payment obligations to the budget imposed in case of change (extension) of taxes payment deadlines as well as those accrued based upon in-house audit results.

Code 916 shall be assigned in case of payment of penalties imposed based upon the results of inspections by state revenues authorities with the exception of penalties imposed for the breach of Kazakhstan legislation (except for those imposed based upon inspections by state revenues authorities); imposed prior to taxes payment deadlines extension.

Code 917 shall be assigned to payments to the budget of taxes with changed (extended) payment deadlines.

Code 918 shall be assigned in case of payment of a penalty accrued in case of a change (extension) of taxes payment deadlines; a penalty accrued based upon the results of inspections conducted by state revenue authorities; a penalty imposed based upon in-house audit results.

Code 919 shall be assigned to penalties imposed prior to extension of taxes payment deadlines with the exception of penalties imposed for administrative violations in the sphere of taxation, penalties imposed under the Administrative Violation Code, fines imposed based upon the inspections conducted by state revenue authorities.

Code 921 shall be assigned to remittances of taxes, mandatory and other payments to the budget (except for penalties) payable on the basis of a notice on elimination of violations identified based upon an in-house audit results.



Code 922 shall be assigned to payment of a penalty accrued based upon the results of an in-house audit results with the following exceptions: penalties imposed with respect to payment obligations to the budget, penalties imposed in case of a change (extension) of taxes payment deadlines; penalties imposed based upon the results of inspections by state revenues authorities.

Code 924 shall be assigned to a remittance of the penalty accrued on the refunded VAT excess not confirmed during an inspection conducted by state revenue authorities.

Code 968 shall be assigned to a refund by taxpayers of excessive or erroneously paid penalty with respect to payments to the budget.

Code 971 shall be assigned to a refund from the budget to the taxpayer's bank account of excessively (erroneously) paid taxes, mandatory and other payments.

Code 975 shall be assigned to an excessively or erroneously paid amount to the budget, transfer of taxes and other mandatory payments from one budget classification code to another budget classification code.

Code 976 shall be assigned in case of erroneously credited taxes, mandatory and other payments to the budget to other state revenues authorities in case of transfer of an excessively or erroneously paid tax and payment to other state revenues authorities.

Code 978 shall be assigned to a refund to taxpayers of a penalty paid with respect to payment obligations to the budget.

Code 979 shall be assigned to other payments including official transfers (subventions, budget exemption, etc.) and loans repayment.

Code 991 shall be assigned to payments by Kazakhstan resident individuals of taxes, mandatory and other payments to the budget (except for the penalties and fines).

Code 992 shall be assigned in case of a payment by a Kazakhstan citizen of penalties accrued for delayed payments to the budget.

Code 993 shall be assigned in case of payment by Kazakhstan citizens of penalties imposed for administrative violations imposed in compliance with the Administrative Violations Code.

Code 995 shall be assigned to payment of penalties imposed by state revenues authorities for administrative violations in compliance with the Administrative Violations Code.

BCC (in case of tax payment)	Code Name
101101	Corporate Income Tax from Legal Entities – Residents
101102	Corporate Income Tax from Legal Entities – Non-Residents
101103	Corporate Income Tax from Legal Entities – Residents withheld at source
101104	Corporate Income Tax from Legal Entities – Non-Residents withheld at source
101105	Corporate Income Tax from Legal Entities operating in the raw materials sector according to the list approved by the Government of Kazakhstan (GOK)
101106	Corporate Income Tax from Legal Entities operating in the raw materials sector according to the list approved by the GOK withheld at source
101107	Corporate Income Tax from Legal Entities – Non-Residents operating in the raw materials sector according to the list approved by the GOK withheld at source
101201	Individual Income Tax withheld at source
101202	Individual Income Tax not withheld at source



101203	Individual Income Tax from individuals operating on one time licenses
103101	Social Tax
104101	Property Tax for Legal Entities and Private Entrepreneurs
104102	Individual Property Tax
104301	Land Tax from individuals on agricultural lands
104302	Land Tax from individuals on populated land
104303	Land Tax from individuals on industrial, transport, communication, defense and other non-agricultural lands
104304	Land Tax on forests
104305	Land Tax on water ponds
104306	Land Tax on specially protected territories of recreational and historical value
104307	Land Tax from Legal entities and private entrepreneurs, private notaries and attorney on agricultural lands
104308	Land Tax from Legal entities and private entrepreneurs, private notaries and attorney on populated land
104401	Transport Tax from Legal Entities
104402	Transport Tax from individuals
104502	VAT on goods and services produced in Kazakhstan
105101	Single Land Tax
105102	VAT on goods and services imported into Kazakhstan except for goods/services from Russia
105103	VAT on goods and services produced by Legal Entities operating in the raw materials sector according to the list approved by the GOK
105104	VAT for a non-resident
105105	VAT on goods and services imported into Kazakhstan from Russia
105106	VAT additionally calculated after an independent customs price check on goods and services imported into Kazakhstan except for Goods/services from Russia
105107	VAT additionally calculated after an independent customs price check on goods and services imported into Kazakhstan from Russia Excise taxes
105201	All types of spirits produced in Kazakhstan
105202	Vodka produced in Kazakhstan
105203	Heavy alcoholic drinks produced in Kazakhstan
105204	Wines produced in Kazakhstan
105205	Cognacs produced in Kazakhstan





105206	Champagne wines produced in Kazakhstan
105207	Beer produced in Kazakhstan
105208	Light alcoholic drinks with ethyl spirit content between 12 and 30 percent produced in Kazakhstan
105209	Salmon caviar produced in Kazakhstan
105210	Tobacco goods with filter produced in Kazakhstan
105211	Tobacco goods without filter produced in Kazakhstan
105212	Wine drinks produced in Kazakhstan
105214	Other light alcoholic drinks with ethyl spirit content below 12 percent produced in Kazakhstan
105215	Wine drinks imported in Kazakhstan
105216	Excise taxes additionally calculated after an independent customs price check on wine drinks imported into Kazakhstan with ethyl spirit content below 12 percent
105218	Wine materials produced in Kazakhstan
105219	Excise taxes additionally calculated after an independent customs price check on wine drinks imported into Kazakhstan
105221	Fire and gas arms (except for that purchased for the needs of the state authorities) produced in Kazakhstan
105223	Gambling business
105224	Lotteries business
105229	Raw oil including gas condensate produced in Kazakhstan
105236	Cars (except those for people with disabilities) produced in Kazakhstan
105237	Other light alcoholic drinks with ethyl spirit content below 12 percent produced in Kazakhstan
105241	All types of spirits imported to Kazakhstan
105242	Vodka imported in Kazakhstan
105243	Heavy alcoholic drinks imported in Kazakhstan
105244	Wines imported in Kazakhstan
105245	Cognacs imported in Kazakhstan
105246	Champagne wines imported in Kazakhstan
105247	Beer imported in Kazakhstan
105248	Light alcoholic drinks with ethyl spirit content between 12 and 30 percent imported in Kazakhstan
105249	Salmon caviar imported in Kazakhstan
105250	Tobacco goods with filter imported in Kazakhstan



105251	Tobacco goods without filter imported in Kazakhstan
105255	Cars (except those for people with disabilities) imported in Kazakhstan
105258	Wine materials imported in Kazakhstan
105259	Diesel fuel imported into Kazakhstan
105260	Gasoline (except aviation fuel) imported to Kazakhstan
105261	Fire and gas arms (except for that purchased for the needs of the state authorities) imported in Kazakhstan
105269	Excise taxes additionally calculated after an independent customs price check on wine drinks imported into Kazakhstan
105270	Excise taxes additionally calculated after an independent customs price check on all types of spirit imported into Kazakhstan
105271	Excise taxes additionally calculated after an independent customs price check on all types of vodka imported into Kazakhstan
105272	Excise taxes additionally calculated after an independent customs price check on all types of heavy alcoholic drinks imported into Kazakhstan
105273	Excise taxes additionally calculated after an independent customs price check on all types of wines imported into Kazakhstan
105274	Excise taxes additionally calculated after an independent customs price check on all types of cognacs imported into Kazakhstan
105275	Excise taxes additionally calculated after an independent customs price check on all types of champagne wines imported into Kazakhstan
105276	Excise taxes additionally calculated after an independent customs price check on all types of beers imported into Kazakhstan
105277	Excise taxes additionally calculated after an independent customs price check on light alcoholic drinks with ethyl spirit content between 12 and 30 percent imported into Kazakhstan
105278	Excise taxes additionally calculated after an independent customs price check on salmon caviar imported into Kazakhstan
105279	Excise taxes additionally calculated after an independent customs price check on tobacco goods imported into Kazakhstan
105280	Excise taxes additionally calculated after an independent customs price check on other tobacco containing goods imported into Kazakhstan
105281	Excise taxes additionally calculated after an independent customs price check on tobacco goods imported into Kazakhstan
105283	Excise taxes additionally calculated after an independent customs price check on wine materials imported into Kazakhstan
105284	Excise taxes additionally calculated after an independent customs price check on diesel fuel imported into Kazakhstan
105285	Excise taxes additionally calculated after an independent customs price check on gasoline (except aviation fuel) imported into Kazakhstan



105286	Excise taxes additionally calculated after an independent customs price check on fire and gas arms (except for that purchased needs for one of the state authorities) imported into Kazakhstan
105287	Excise taxes additionally calculated after an independent customs price check on raw oil, including gas condensate, imported into Kazakhstan
105290	Gasoline (except aviation fuel) of own production sold wholesale
105291	Diesel fuel of own production sold wholesale
105292	Gasoline (except aviation fuel) of own production sold retail or used for own purposes
105293	Diesel fuel of own production sold retail or used for own purposes
105294	Gasoline (except aviation fuel) sold by legal entities and individuals wholesale
105295	Diesel fuel sold by legal entities and individuals wholesale
105296	Gasoline (except aviation fuel) sold by legal entities and individuals retail or used for own purposes
105297	Diesel fuel sold by legal entities and individuals retail or used for own purposes
105302	Tax on excess profit
105303	Payment for use of water resource on the surface
105304	Payment for use of forests
105305	Bonuses
105306	Royalty
105307	Rent tax on exported raw oil
105308	Kazakhstan share on production sharing agreements
105309	Payment for use of radio frequency spectrum
105310	Payment for use of water vessel ways
105311	Payment for use of wildlife
105313	Payment for use of specially preserved territories of state value
105314	Payment for use of specially preserved territories of local value
105315	Payment for use of land lots
105316	Payment for environmental pollution
105322	Tax on excess profit from legal entities operating in the raw materials sector according to the list approved approved by the GOK
105325	Bonuses from legal entities operating in the raw materials sector according to the list approved by the GOK
105326	Royalty from legal entities operating in the raw materials sector according to the list approved by the GOK



105328	Kazakhstan share on production sharing agreements from legal entities operating in the raw materials sector according to the list approved by the GOK
105401	Tax for state registration of private entrepreneurs
105402	License fee for the right to perform certain activities
105403	Tax for state registration of legal entities
105404	Auction fees
105406	Fee for passage of vehicles through the territory of Kazakhstan
105410	Fee for using the toll state roads of local value
105412	Fee for state registration of radio electronics and high frequency devices
105413	Fee for granting licenses for using radio frequency spectrum by TV and radio
105414	Fee for state registration of mechanical transport vehicles
105415	Fee for state registration of sea, river and small vessels
105416	Fee for state registration of medicines
105417	Fee for state registration of civil air vessels
105418	Fee for state registration of rights on real estate deals
105419	Payment for placement of outdoor visual advertisement on roads of state value
105420	Payment for placement of outdoor visual advertisement on roads of local value
106101	Customs duties on imported goods except for duties taken from individuals
106102	Customs duties on imported goods
106103	Customs duties additionally calculated after an independent customs price check on imported goods
106104	Customs duties on imported goods taken from individuals
106201	Proceeds from executing customs control and procedures
106202	Duties taken to protect local manufacturers
106203	Proceeds from executing customs control and procedures additionally calculated after an independent customs price check on imported goods
106204	Duties taken to protect local manufacturers additionally calculated after an independent customs price check on imported goods
107109	Other tax proceeds to the republican budget
107110	Other tax proceeds to the local budget
108101	Consular fee
108102	State fee for submitting suit applications to the court



108103	State fee for notary actions
108104	State fee for registration of a civil condition
108105	State fee for exit visa issuance or invitation letter registration
108106	State fee for visa issuance to foreigners
108107	State fee for citizenship documents
108108	State fee for registration of a residential address
108109	State fee for granting hunting licenses
108110	State fee for registering of civil weapons
108111	State fee for issuance of passports and IDs
108112	State fee for granting licenses to own/carry firearms
108113	State fee for apostile
108114	State fee for issuing driver's licenses
108115	State fee for issuing vehicles registration certificates
108116	State fee for issuing license plates
201101	Share of profit of the republican state enterprises
201102	Share of profit of the local state enterprises
201201	Profit of the National Bank of Kazakhstan
201202	Interest of GOK deposits
201203	Dividends on shares owned by the state
201204	Interest on placement of funds borrowed by the state abroad in the local commercial banks
201206	Interest from state securities bought in the securities market
201211	Payment for the information on subsurface resources
201213	Profit from the state lotteries except for the regional lotteries
201215	Dividends on the shares in the local government ownership
201217	Profit from the regional lotteries
201226	Payment for the military polygons use
201227	Payment for the cosmodrome Baykonur
201228	Rent fee for state property use
201229	Rent fee for local government property use



201301	Proceeds from compensation of losses of agricultural and forest manufactures due to the agricultural and forest land requisitioning
201302	Proceeds from services rendered by state enterprises financed from the state budget
201303	Proceeds from services rendered by state enterprises financed from the local budget
201304	Payment for the sale of land lots rent rights
201305	Payment for intercity and international communication services
202109	Proceeds from the funds withheld from salaries of convicted people
202113	Payment for movable property collateral registration
202303	Proceeds from government purchases made by the state enterprises financed from the state budget
202304	Proceeds from government purchases made by the state enterprises financed from the local budget
202305	Proceeds from sale of confiscated property
202306	Proceeds from sale of no one's property
203101	Administrative fees and sanctions levied by the central state authorities
203102	Proceeds from alcoholics placed into special conditions
203104	Proceeds from confiscated profits derived from unlicensed activities except gambling
203106	Executive sanction
203107	Amounts of sanctions applicable to commercial banks violating reporting requirements
203109	Proceeds from banks violating the tax legislation
203110	Penalties for environmental protection law violation
203111	Administrative fees and sanctions levied by the local state authorities
203112	Other sanctions and penalties levied by the state authorities financed from the republican budget
203113	Other sanctions and penalties levied by the state authorities financed from the local budget
203114	Proceeds from confiscated profits derived from unlicensed gambling
203115	Proceeds from confiscated profits derived from individual entrepreneurs operating without state registration
203116	Profit derived from the violations of the antimonopoly law
204101	Interest on loans under the leasing program
204102	Interest on loans for co-financing of investment projects
204103	Interest on loans by ADB for agricultural sector development
204104	Interest on loans by Eximbank Kazakhstan for investment projects
204105	Interest on loans for purchase of cattle-breeding products



204106	Interest on other loans
204107	Interest on loans for small enterprises development
204108	Interest on loans extended to production enterprises for equipment leasing
204109	Interest on loans extended to agricultural enterprises through the system of rural credit societies
204201	Interest on loans extended for the housing construction and purchase program
204301	Interest on loans extended to the local authorities from the state budget
204303	Interest on loans extended for other purposes
204401	Interest on loans extended as technical assistance
204402	Interest on loans extended for enterprises development projects
204403	Interest on loans extended for SME development
204404	Interest on loans extended for post privatization support of agricultural enterprises
204405	Interest on loans extended to support the oil industry
204406	Interest on loans extended to build the Astana airport
204407	Interest on loans extended to modernize the irrigation systems
204501	Interest on loans extended to develop the city transportation
204502	Interest on loans extended to develop the Atyrau water and sewage system
204503	Interest on loans extended to develop the Almaty water and sewage system
204504	Interest on loans extended for the project of water and land resources management
204601	Interest on government guarantees paid by the legal entities
204701	Interest on external loans extended to foreign states
204801	Interest on loans extended to support small entrepreneurship
204802	Interest on loans extended to agricultural producers
204803	Interest on loans extended to support economy sectors
204804	Interest on loans extended for local investment projects
204805	Interest on other loans
205101	Unclear profits
205102	Kazakhstan share from the distribution of additional duty
205104	Proceeds from voluntary submission or confiscation of property or services rendered to government officials
205109	Other non-tax proceeds to the republican budget



205110	Other non-tax proceeds to the local budget
205111	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on Corporate Income Tax from Legal Entities operating in the raw materials sector
205112	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on Corporate Income Tax from Legal Entities – Non-Residents operating in the raw materials sector withheld at source
205113	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on Corporate Income Tax from Legal Entities – Residents operating in the raw materials sector withheld at source
205114	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on VAT from Legal Entities operating in the raw materials sector
205115	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on excessive income tax from Legal Entities – Residents operating in the raw materials sector
205116	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on bonuses from Legal Entities operating in the raw materials sector
205117	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on royalties from Legal Entities operating in the raw materials sector
205118	Transfer from the National Fund of the Republic of Kazakhstan as a compensation of losses on Kazakhstan share in the production sharing agreement
205123	Receipt of receivables from the state entities finances from the republican budget
205124	Receipt of receivables from the state entities finances from the local budget
205125	Return of unused funds received from the republican budget
205126	Return of unused funds received from the local budget
301103	Proceeds from the sale of property of state entities financed from the local budget
301104	Proceeds from the sale of property of state entities financed from the republican budget
301106	Proceeds from sale of arms and military machinery
302101	Proceeds from repayment of debts for goods received from the state reserves
302102	Proceeds from sale of excessive supply
302103	Proceeds from sale of grain from the state reserves
303102	Sale of intangible assets
303103	Proceeds from sale of land lots and the right of land use
303104	Proceeds from sale of state agricultural
401201	Official Transfer