

# Tax Alert

## Individual Identification Number for individuals

In this issue we would like to inform you about changes in the legislation of the Republic of Kazakhstan (RoK) concerning the mandatory application of Individual Identification Numbers (IINs), which will come into force from 1 January 2012.

Starting from 1 January 2012, identification documents (for RoK citizens – passport and ID card, for foreigners – residence permit) without the IIN will become invalid.

**Among other things, the IIN is used for the following activities:**

1. making payments and money transfers, including transfers of obligatory pension fund contributions and social contributions as well as for the fulfillment of tax obligations;
2. opening and maintaining bank accounts within banks and organizations performing other types of banking operations;
3. obtaining permit documents;
4. obtaining registration documents.

**IIN for foreigners and stateless individuals**

The Tax Committee of the Ministry of Finance of the RoK has issued a press-release dated 8 December 2011 according to which an IIN for foreigners and stateless individuals should be specified in a "Certificate of registration as a taxpayer".

In order to obtain a certificate which reflects the IIN, non-residents should apply to the tax authorities as per their place of residence in Kazakhstan.

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We hope that you will find this overview helpful.  
For more detailed information, please contact us.

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