



# EITI

## KAZAKHSTAN

Extractive Industry  
Transparency Initiative



# NATIONAL REPORT

On the implementation of the Extractive Industry  
Transparency Initiative in Kazakhstan

# 2010

(complete version)



## KAZAKHSTAN-2012

## **6th NATIONAL REPORT**

### **About Extractive Industry Transparency Initiative implementation in the Republic of Kazakhstan for 2010**

**This work was performed by «UHY Sapa-Consulting» LLP in compliance with agreement № 77 dated 20 July 2012 concluded with National Center for State geological information "Kazgeoinform" of the Committee of Geology and Subsoil Use of the Republic of Kazakhstan.**

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## **Independent Auditor's Report**

We have performed reconciliation of the "Report on the significant tax and non-tax Payments / Receipts" and "Report on the Payments / Receipts for socially important objectives on subsoil users whose tax payments were recognized significant by NSC" presented by Payers of oil and gas, mining sector according to the EITI requirements and Receptients' data for 2010.

The Recipients of taxes and other obligatory payments to the budget (hereinafter - the "Receptients") were as follows:

- Tax Committee of the Ministry of Finance of the Republic of Kazakhstan - on tax and other payments to the budget except of customs duties;
- Ministry of Finance - on tax payments to the budget;
- The Ministry of Oil and Gas of Kazakhstan - on payments made in kind.

This reconciliation was prepared based on the Memorandum of Understanding (hereinafter referred to as the "EITI MOU") on implementation of the «Extractive industries Transparency Initiative in the Republic of Kazakhstan» (hereinafter referred to as the EITI) dated 5 October 2005, signed by Government of the Republic of Kazakhstan and the deputies of Parliament RK, companies operating in extractive industries of the Republic of Kazakhstan, non-government organizations and Ministry of Energy and Mineral Resources of the Republic of Kazakhstan, and based on agreement № 77 of 20 July 2012 with the National Center for State geological information "Kazgeoinform" of the Committee of Geology and Subsoil Use of the Republic of Kazakhstan

This reconciliation was performed in compliance with the International Auditing Standards (IAS), applicable to related services (MSSSU 4400 «Agreements on agreed procedures in relation to financial information»). Agreement on the implementation of agreed-upon procedures is included examining, data analysis and comparison of them with primary documents, data of personal accounts of taxpayers, Receptients's reports, currency conversion, according to which we have planned and conducted the audit to obtain sufficient information and evidence to express an opinion on the audit objectives.

The purpose of the audit is ensuring the completeness, accuracy and accessibility of information on Payments / Receipts to the state from the extractive industries in 2010 in connection with the implementation of the EITI in Kazakhstan.

The information for reconciliation included reports presented by Payers signed the MOU EITI, and Payers producing hydrocarbon crude whose annual payments to the budget is more than 30 million tenge, extracting solid minerals whose annual payments to the budget exceeds 15 million tenge and Receptient's Reports, and the supporting information to the reports. The Payers perform fulfillment of tax obligations to pay taxes and other obligatory payments to the budget in accordance with the Code "About taxes and other obligatory payments to the budget" and subsoil use contracts concluded with the Government of RoK.

The head or representative of the Payer or appropriate delegate who has the authority of signatures as well as head of the finance and economics department are responsible for the quality and fair presentation of the information of Taxpayer. Head of the Authorized body/or the organization shall be responsible for quality and reliability of information.

An audit includes examining on a test basis of evidence that supporting the reconciliation of the "Report on significant tax and non-tax payments / receipts", "Report on Payments / Receipts on socially important objectives for subsoil users whose tax payments were recognized significant by NSC" submitted by Payers and Receptients' data.

As a result of this work - the collection, reconciliation, analyze and a set of reports submitted by the Payers and Receipients, the study of primary documents, personal accounts and acts of mutual reconciliation, as requested by the Payers and at the Receipients. We have made analyze and compare it, establish the reasons for the discrepancies, and came to believe that the submitted reports of Payers and Receipients for 2010 prepared in accordance with the approved Instruction. Discrepancies were explained and described.

The result of the work performed was "Final report on significant tax and non-tax Payments / Receipts for 2010", "Final Report on Payments / Receipts for socially important objectives for subsoil users whose tax payments were recognized significant by NSC for 2010", "Final Report of Payments / Receipts on government shares in the property of Payers for 2010 "and the 6th National Report for 2010 in accordance with the Terms of Reference approved by the NSC.

**General director,**

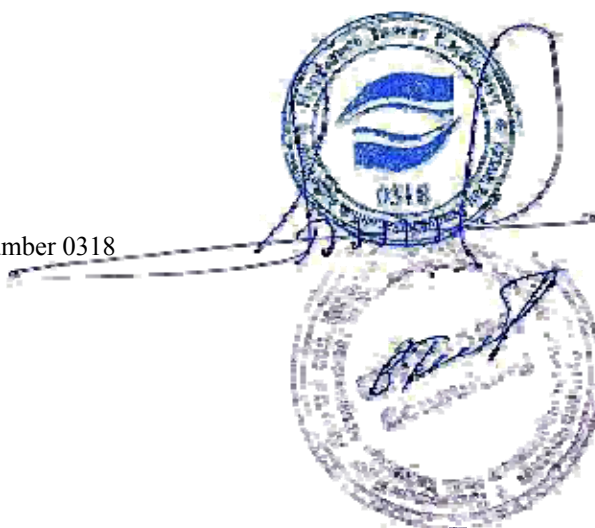
**Auditor:**

Qualification certificate number 0318

Dated 02 May 1997.

The head of group:

Date on 21 December 2012.  
Micro district Mamyр – 4/14,  
Almaty city, Republic of Kazakhstan.



**Nurgaziev T.E.**

**Ganzha E.I.**

## **Section I. Final Report on significant tax and non-tax Payments / Receipts**

### **1.1. General information**

"Final report on significant tax and non-tax Payments / Receipts" from the Payers of oil and gas and mining sectors of the Republic of Kazakhstan for the year ended 31 December 2010, prepared in accordance with the technical specification which includes the Terms of Reference for National reporting approved by NSC. The report contains a summary data of Payers and Recipients.

Reconciliation of reported data was carried out according to the approved list of Payers subjected to reconciliation (NSC Protocol № 33 dated 18 October 2012). In 2010, the list included 173 Payers (including branches), including the mining sector – 101, and the oil and gas sector - 72.

The list did not include Payers are in the stage of exploration (as regards the EITI Extractive Industries Transparency Initiative); companies in which the total amount of tax does not exceed the threshold of significance (for mining over 15 million tenge and oil and gas - higher 30 million tenge) except of companies who signed, and also terminate the contract, including the signatories of the MoU: the mining sector - 1 company ("Betbastau nedra" LLP), and oil and gas sector, 6 companies ("Kazpolmunay" LLP, "Lines –Jump" LLP, "Tolkynneftegaz" LLP, "Shynzhyr" LLP, "Alga KaspiyGaz" LLP, "KDO production" LLP).

The level of significance was accepted by NSC on 12 May 2011 Protocol № 28, and brought to the Company to reconciliation of Terms of Reference. The level of significance was also confirmed with feasibility study on the EITI project in Kazakhstan from 16.08.2012, the study commissioned by the World Bank, Adam Smith International. Certain number of Payers to participate in the reconciliation in 2010 is significantly higher than the number of Payers participating in the reconciliation in 2009. In the reconciliation for 2010 (6th National Report), there were 50 Payers more than the reconciliation for 2009 (5th National Report).

To reconciliation there were submitted reports of 164 Payers from 173 approved for reconciliation. Reasons of 9 Payers who have not provided reports:

- One Payer recalled the subsoil use contract ("Samek Devolpent Enterprise" LLP), according to the Ministry of Industry and New Technologies;
- "Corporation Dunie" LLP provided a letter that the taxes and payments to the budget in 2010 was not made;
- "Severnyi Katpar" LLP, "GRK Jeti Kazyna" LLP gave the letters that are not signatories to the MOU and budget payments are not significant;
- "GRK Kazakhstan Nickel" LLP, "Karaoba-2005" LLP, "CvetMet Engineering" LLP and "Kulan TB" LLP did not provide reports in connection with the fact that payments of these companies are not significant;
- «Dala Mining» LLP did not provide report for unknown reasons.

According to LCT data, 6 Payers (except of "Samek Devolepment Enterprise" LLP, "Corporation Dunie" LLP, «Dala Mining» LLP) made payment of taxes and payments to the budget in the amount of 210,700 U.S. dollars (converted at the exchange rate on 31 December 2010 comprised 31 057 200 tenge or 0.73% of the income received to the budget from the mining sector Payers)

The Recipients of taxes and other obligatory payments to the budget (hereinafter - the "Recepients"), were as follows:

- Tax Committee of the Ministry of Finance of the Republic of Kazakhstan - on tax and other payments to the budget except of customs duties;
- Ministry of Finance - on tax payments to the budget;
- The Ministry of Oil and Gas of RoK - on payments made in kind.

Recipient provided report on Payers, received from regional offices based on registration forms and personal accounts of taxpayer that maintained at the place of their registration records. Taxes and payments data (including customs duties) provided by Recipient were examined and confirmed with acts of Accounts Committee.

Reconciliation of the "Reports of significant tax and non-tax Payments / Receipts" was made in accordance with the technical specifications of purchased services, including:

- clarification of the list;
- Receiving reports from the Payers;
- Work with Payers reports (data clarification, correction of technical errors related to the violation of the preparation order according to the Instructions for completing the report);
- Receiving of Payers' reports from Recipient;
- Reconciliation of Payers' reports with Recipients' reports;
- We have sent e-mail requests to the Payer to get supporting documents in case of differences (bank statements, cash orders, personal accounts, etc.);
- Compilation of "Final Report on significant tax and non-tax Payments / Receipts."

During verification we clarified that 153 Taxpayers audited financial statements for the year ended 31 December 2010 prepared in accordance with International Financial Reporting Standards, which means that the payment information provided in the reports of the payer is verified and confirmed by the auditor report. Information for Payers presented in Appendix № 2, 3. 5 Payers did not conduct an audit, 9 Payers have not provided reports and the relevant information on audit, and 6 did not provide information about the audit.

We made "Final Report on the significant tax and non-tax Payments / Receipts" for 2010 (Appendix № 1) after procedures carried out directed to clarify differences and identify the causes of differences, some of which have been eliminated during reconciliation. Information on payments to the budget in the context of the oil and gas sector Payers provided in the Appendix № 2, a sectional Payers mining sector is presented in Appendix № 3.

In 2010, income received to the budget from subsoil Payers of taxes and other Payments in the amount of 3 014.3 billion tenge, including the oil and gas sector Payers in the amount of 2 591.1 billion (86.0% from total revenues), the Payers of mining sector in the amount of 423.2 billion tenge (14.0% from total revenues). The principal amount of revenues arrives from oil and gas sector Payers.

The discrepancy between of the Payers' data and the Recipient's data for 2010 was 7.9 billion tenge (0.1% of the total amount), including payment from oil and gas sector less than 3.4 billion tenge, and mining sector payment more for 4, 5 billion tenge. The discrepancy was mainly occurred in the section "Customs payment". All discrepancies were confirmed with personal accounts and payment orders.

Discrepancies description of the Payers' data and Recipient's data reflected below. Summing of discrepancies in "Final Report on significant tax and non-tax Payments / Receipts" for each tax determined without consideration of the sign (plus, minus), in accordance with the Terms of Reference.

## 1.2. Final Report on significant tax and non-tax Payments / Receipts

### I. Taxes

2010

*In thousands of tenge*

|                    |                  |
|--------------------|------------------|
| Payers' report     | 1 685 793 252    |
| Recipient's report | 1 686 863 589    |
| <b>Discrepancy</b> | <b>1 801 637</b> |

Including reconciliation result by taxes:

#### 1. Corporate Income Tax, BCC 101101-101109

The combined total amount of the Corporate Income Tax includes actually paid in the reporting period of payments for all types of corporate income tax including interest and penalties regardless of the ownership of these amounts to certain period, as well as the repayment of the tax debt due to overpaid taxes or other payments strictly according to the specified BCC. Overpaid taxes credited to the payment of other taxes or payments were considered as reduction in the amount of payment.

2010

*In thousands of tenge*

|                    |                |
|--------------------|----------------|
| Payers' report     | 1 116 133 552  |
| Recipient's report | 1 116 670 001  |
| <b>Discrepancy</b> | <b>568 718</b> |

There are difference on "Corporate income tax" between Payer and Recipient after data reconciliation comprised 568 718, 0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "AK Altynalmas" provided report on BCC 101101 less by 14 342.0 thousand tenge and 101104 more by BCC 140.0 thousand tenge than the Recipient. Payer has provided personal accounts.
- Payer Branch "Lukoil Overseas Karachaganak B.V." has provided report more by 101 104 BCC of 1 523.0 thousand tenge, and the Recipient with the return of 1 523.0 thousand tenge, while the return was made to the account of the Company from which has been withheld tax. The Payer does not agree with the return and provided the account as confirmation. The Recipient has made changes to the account of the Payer in June 2012.
- Payer JV "Nelson Petroleum Buzachi B.V." - paid tax for BCC in the amount of 10 101 107 170.0 thousand tenge in 2009. Recipient of the tax erroneously attributed to another company. In the process of reconciliation the error was explained with supporting documents and amended by Recipient in its account of the personal accounts of taxpayers in 2010. In fact, the sum paid by the CIT after reconciliation, there are no discrepancies between the Payer and Recipient data.
- Payer JSC "Petro Kazakhstan Kumkol Resources" provided report on BCC 101 107 less by of 540 697.0 thousand tenge, while in the Recipient's report was reflected more than this amount. Payer provided personal account as per BCC data which confirms the tax amount shown in the report of the Payer.



- Payer "CNPC Aidan Munay" JCS - provided a report on BCC 101 107 less by 131.0 thousand tenge. And we did not receive explanations on this discrepancies from the Payer and the Recipient.
- Payer "Zhaykmunai" LLP provided report on the BCC 101 107 less by 1 715 000 tenge, this amount was included by Payer in 2007 on a conditional bank deposit for non-residents.

A non-resident could not recover this amount and by expiration of limitation after 5 years this amount will be credited to the budget, that is, in 2012. In 2010, Recipient reflected in the Payer's account the "reference" conditional bank deposit and provided Payer's report on BCC 101107 to reflect the amount of bank deposit, while enrollment to the budget will be in 2012.

## 2. Personal Income Tax, BCC 101201-101202, 101204-101205

The combined total amount of personal income tax includes actual paid payments in the reporting period for all types of personal income tax with the interest and penalties, regardless of these amounts belonging to specified period, as well as the repayment of the tax debt due to overpaid other payments, according to the strict specified BCC. Excess amount paid payment was credited to the payment of other payment and reduced by the amount of credits applied.

| <i>In thousands of tenge</i> | <b>2010</b>       |
|------------------------------|-------------------|
| Payers' report               | <b>39 755 719</b> |
| Recipient's report           | 39 815 839        |
| <b>Discrepancy</b>           | <b>264 519</b>    |

Difference on "Personal Income Tax" between the Payer and the Recipient comprises 264 519 thousand tenge.

This discrepancy occurred due to:

- Payer JV "Kazakhstanmunai" LLP provided report on BCC 101 201 more by 767.0 thousand tenge, as well as payment of the amount of tax paid in December 2010. The Recipient has provided report on JV "Kazakhstanmunai" LLP for BCC 101 201 excluding this amount, since according to the Recipient's report this amount has been separated on the Payer's account in 2011. During reconciliation the discrepancies has been explained with supporting documents.
- Payer «Caspi OilGas» LLP presented report on BCC 101 201 less than by 700.0 thousand tenge since there was made tax payment in the amount of 700.0 thousand tenge wrong to the Tax Authority not at the place of registration of the Payer, where this amount was in transit account, then this amount was transferred to the Tax Authority at the place of Payer's registration. Payer has recorded this amount once in accordance with personal account, but according to the Recipient's data this amount has been recorded twice, once as originally received amount, and then during transfer.
- Payer FC "Buzachi Operating Ltd" provided report on BCC 101 201 less by 740.0 thousand tenge than Recipient. Payer confirmed reports data on personal tax account.
- Payer JSC "CNPC Aidan Munay" provided report on BCC 101 201 more by 834.0 thousand tenge. There were not received explanation on discrepancies from the Payer and Recipient.
- Payer "Tengizchevroil" LLP provided report on BCC 101 201 less by 4 752.0 thousand tenge and BCC 101 204 less by 56 412.0 thousand tenge. There was not received explanation on discrepancies from Payer.
- Payer KF Agip Karachaganak provided report on BCC 101 201 more by 1 071.0 thousand tenge and BCC 101 204 more by 70 tenge. There was not received explanation on discrepancies from Payer and Recipient.
- Payer North Caspian Operating Company presented report on BCC 101 201 less by 90 485.0 thousand tenge and on BCC 101 204 more by 42 105.0 thousand tenge. There was not received explanation on discrepancies from Payer
- Payer JSC "AK Altynalmas" provided report on BCC 101 201 less by 8 049.0 thousand tenge and on BCC 101,204 less by 249.0 thousand tenge than the Recipient. Payer has provided the personal account.
- Payer "Bakyrchikskoye GDP" LLP provided report on BCC 101 201 less by 934.0 thousand tenge than the Recipient. Payer has provided the personal account.
- Payer "Kazzinc" LLP provided report on BCC 101201 more by 60.0 thousand tenge than the Recipient. Payer has provided the personal account.
- Payer JSC NC SPK Tobol provided report on BCC 101 201 more by 7 289.0 thousand tenge than the Recipient. Payer has provided the personal account.
- Payer JSC "Kazchrome" provided report on BCC more by 101 201 50 000.0 thousand tenge than the Recipient. Payer has provided the personal account.
- Payer "Aktobe-Temir-BC" provided report on BCC 101204 less by 3.0 thousand tenge than the Recipient. Payer has provided the personal account.

## 3. Social Tax, BCC 103101



The total amount of social tax includes actual paid payments in the reporting period. Payments with fines and penalties regardless of these amounts belonging to specified period, as well as the repayment of tax debt due to overpaid other payments, strictly according to the specified BCC. Excess amount paid payment credited to the payment of other fees reduced by applied credits.

**2010**

*In thousands of tenge*

|                    |                   |
|--------------------|-------------------|
| Payers' report     | <b>42 240 709</b> |
| Recipient's report | 42 790 370        |

|                    |                |
|--------------------|----------------|
| <b>Discrepancy</b> | <b>891 863</b> |
|--------------------|----------------|

Discrepancies on "social tax" between the Payer and the Recipient after reconciliation comprised 891 863.0 thousand tenge.

This discrepancy occurred due to:

- Payer «Caspi OilGas» LLP presented report on BCC 103 101 less by 500.0 thousand tenge since tax payment was made in the amount of 500.0 thousand tenge wrong to the Tax Authority not at the Payer's registration place, where this amount was in transit account, then this amount was transferred to the Tax Authority at the place of Payer's registration. Payer recorded this amount once in accordance with the personal account, but according to the Recipient's data this amount has been recorded twice, once as originally received amount, then during transfer.
- Payer JV "Kazakhturkmunai" LLP provided report on BCC 103 101 more by 722.0 thousand tenge, as payment of this tax amount was paid in December 2010. Recipient has provided report on JV "Kazakhturkmunai" LLP for BCC 103 101 excluding this amount since according to the Recipient's data this amount has been separated at the Payer's account in 2011. During reconciliation this discrepancy has been explained with supporting documents.
- Payer JSC "Petro Kazakhstan Kumkol Resources" provided report on BCC 103 101 less by 30 168.0 thousand tenge while in the Recipient's report was reflected more than by this amount. Payer provided personal account as per this BCC which confirms the tax amount shown in the Payer's report.
- Payer "Bakyrchikskoye GFC" LLP provided report on BCC 103 101 less than Recipient by 1 214.0 thousand tenge. Payer has provided personal account.
- Payer FC "BuzachiOpereytingLtd" provided report on CBC 103 101 less than Recipient by 527.0 thousand tenge. Payer has given account.
- Payer JSC NC SPK Tobol provided report on BCC 103 101 less than Recipient by of 5 509.0 thousand tenge. Payer has provided personal account.
- Payer JSC "AK Altynalmas" provided report on BCC 103 101 less than Recipient by 7 381.0 thousand tenge. Payer has provided personal account
- Payer JSC "CNPC Aidan Munay" provided report on BCC 103 101 more by 76 900.0 thousand tenge. Explanation on discrepancies was not received from Payer.
- Payer North Caspian Operating Company provided report on BCC 103 101 less by 680 833.0 thousand tenge. Explanation on discrepancies was not received from Payer.
- Payer "Tengizchevroil" LLP provided report on BCC 103 101 more by 139.0 thousand tenge. Explanation on discrepancies was not received from Payer.
- Payer JSC "Eurasian Energy Corporation" has provided report on BCC 103 101 more than Recipient by 87 970.0 thousand tenge. Payer has provided personal account.

#### **4. Property Tax, BCC 104101**

**2010**

*In thousands of tenge*

**after reconciliation**

|                    |                   |
|--------------------|-------------------|
| Payers' report     | <b>38 072 223</b> |
| Recipient's report | 38 009 128        |

|                    |               |
|--------------------|---------------|
| <b>Discrepancy</b> | <b>63 193</b> |
|--------------------|---------------|

Discrepancy on "Property tax" after reconciliation between data of Payer and Recipient comprises 63 193.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Tobearal Oil" LLP provided report less than Recipient by 1 433.0 thousand tenge. Payer has provided personal account. There is no explanation from Recipient.
- Payer North Caspian Operating Company provided report less by 4.0 thousand tenge. Explanation from Payer was not received.
- Payer JSC "CNPC Aidan Munai" provided more by 60 000.0 thousand tenge.

- Payer JSC NC SPK Tobol provided report more than Recipient by 1 704.0 thousand tenge. Payer has provided personal account.
- Payer "Kazzinc" LLP provided report less than Recipient by 49.0 thousand tenge. Payer has provided personal account.
- Payer "Bakyrchikskoye GDP" LLP provided report more than Recipient by 3.0 thousand tenge. Payer has provided personal account.

#### 5. Land Tax, BCC 104301-104308

2010

*In thousands of tenge*

|                    |                  |
|--------------------|------------------|
| Payers' report     | <b>3 189 364</b> |
| Recipient's report | 3 189 403        |

**Discrepancy** **41**

Discrepancy on "Land tax" after reconciliation between data of Payer and Recipient comprises 41.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Gyural" LLP provided report on BCC 104 301 less by of 32.0 thousand tenge as payment of this tax amount was paid in December 2009. Recipient has provided report on CBC 104 301 including this amount since according to the Receiver's data, this amount has been separated by Payer's account in 2010. In the process of reconciliation the discrepancy has been explained with supporting documents.
- Payer JSC "AK Altynalmas" provided report on CBC 104 301 less than Recipient by 8.0 thousand tenge. Payer has provided personal account. There was not received explanation from Recipient.
- Payer JSC "CNPC Aidan Munay" provided report on BCC 104 301 more by 1.0 thousand tenge. There was not received explanation on discrepancies from Payer.

#### 6. Vehicle Tax, BCC 104401

2010

*In thousands of tenge*

|                    |                |
|--------------------|----------------|
| Payers' report     | <b>372 854</b> |
| Recipient's report | 372 896        |

**Discrepancy** **261**

Discrepancy on "Vehicle tax" after reconciliation between data of Payer and Recipient comprises 261.0 thousand tenge.

- Payer "Tengizchevroil" provided report on CBC 104 401 more by 110.0 thousand tenge. There was not received explanation on discrepancies from Payer.
- Payer JSC "CNPC Aidan Munay" provided report on BCC 104 401 more by 8.0 thousand tenge. There was not received explanation on discrepancies from Payer.
- Payer "Bakyrchikskoye GDP" LLP - provided report on BCC 104 401 less than Recipient by 143.0 thousand tenge. Payer has provided personal account.

#### 7. Excises, BCC 105201-105211, 105216, 105218-105221, 105224, 105229, 105236-105237, 105290-105297

2010

*In thousands of tenge*

|                    |               |
|--------------------|---------------|
| Payers' report     | <b>47 505</b> |
| Recipient's report | 47 493        |

**Discrepancy** **26**

Discrepancy on "Excises" after reconciliation between data of Payer and Recipient comprises 26.0 thousand tenge.

This discrepancy occurred due to:

- Payer JV Kuatamlonmunay LLP provided report without data on BCC 105229. Recipient reflected in the report the data on BCC in the amount of 7.0 thousand tenge. Payer reported that did not made payments on BCC 105229.
- Payer JSC "CNPC Aidan Munay" provided report on BCC 105 229 more by 19.0 thousand tenge. There was not received explanation on discrepancies from Payer.

#### 8. Rental Tax, BCC 105307 и 105327

2010

*In thousands of tenge*

|                    |             |
|--------------------|-------------|
| Payers' report     | 446 007 635 |
| Recipient's report | 445 994 619 |

**Discrepancy** **13 016**

Discrepancy on "Rental tax" after reconciliation between data of Payer and Recipient comprises 13 016.0 thousand tenge

This discrepancy occurred due to:

- Payer JSC "CNPC Aidan Munay" provided report on BCC 105 327 less by 13 016.0 thousand tenge. There was not received explanation on discrepancies from Payer.

Thus, in section I "Taxes", we have reconciled and found discrepancies. Payers confirmed discrepancies with payment documents, personal accounts of taxpayers and acts of mutual reconciliation.

## **II. Special payments of subsoil use**

2010

*In thousands of tenge*

|                    |               |
|--------------------|---------------|
| Payers' report     | 1 082 238 627 |
| Recipient's report | 1 082 175 045 |

**Discrepancy** **102 262**

Including reconciliation result showing special payments of subsoil use:

### **9. Excess Profit Tax, BCC 105302 and 105322**

The total tax amount for excess profit includes actual paid payments in the reporting period on excess profit tax with interest and penalties, regardless of these amounts belonging to specified period, as well as the repayment of tax debt due to overpaid other payments strictly according to the specified BCC depend on classification in the petroleum sector that are Payers of the National Fund (105322). Excess amount paid payment credited to the payment of other payments was reduced by applied credits.

2010

*In thousands of tenge*

|                    |             |
|--------------------|-------------|
| Payers' report     | 104 510 671 |
| Recipient's report | 104 510 671 |

**Discrepancy** **-**

There are no discrepancies on "Excess profits tax" between the data of Payer and Recipient.

### **10. Bonuses, BCC 105305-105325**

2010

*In thousands of tenge*

|                    |           |
|--------------------|-----------|
| Payers' report     | 2 545 130 |
| Recipient's report | 2 470 587 |

**Discrepancy** **90 881**

Discrepancies on "Bonus" between the data of Payer and Recipient comprises 90 881.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC NC SPK Tobol provided report on BCC 105 305 more than Recipient by 82 712.0 thousand. Payer has provided cash orders on tax payment.

- Payer JSC "AK Altynalmas" provided report on BCC 105 305 less than Recipient by 8 169.0 thousand tenge. Payer has provided personal account.

### **11. Royalty, BCC 105306-105326**

2010

*In thousands of tenge*

|                    |             |
|--------------------|-------------|
| Payers' report     | 876 500 106 |
| Recipient's report | 876 511 067 |

**Discrepancy** **11 381**

Discrepancies on "Royalty" between the data of Payer and Recipient comprises 11 381.0 thousand tenge. This discrepancy occurred due to:

- Payer JSC "AK Altynalmas" provided report on BCC 105 306 less than Recipient by 11 171.0 thousand tenge. Payer has provided personal account.
- Payer "Bakyrchik GP" LLP provided report on BCC 105 306 less than Recipient by 210.0 thousand tenge. Payer has provided personal account.

## 12. Share of the Republic of Kazakhstan in production sharing, BCC 105308-105328

2010

*In thousands of tenge*

|                    |            |
|--------------------|------------|
| Payers' report     | 93 955 462 |
| Recipient's report | 93 955 462 |

**Difference** **-**

There are no discrepancies on "Share the Republic of Kazakhstan in production sharing" between the data of Payer and Recipient.

## 13. Supplementary subsoil user payment, operating under PSA, BCC 105312,105329 and 105319

2010

*In thousands of tenge*

|                    |           |
|--------------------|-----------|
| Payers' report     | 4 727 258 |
| Recipient's report | 4 727 258 |

**Difference** **-**

There are no discrepancies on "Supplementary subsoil user payment, operating under PSA" between the data of Payer and Recipient.

Thus on section II "Special subsoil use payment", we have examined and found discrepancies. Payers confirmed discrepancies with payment documents and personal accounts of taxpayers.

## III. Other obligatory payments

2010

*In thousands of tenge*

|                    |            |
|--------------------|------------|
| Payers' report     | 45 556 177 |
| Recipient's report | 43 250 601 |

**Difference** **1 314 139**

Including the reconciliation result in other obligatory payments view:

## 14. Payment for water resources, BCC 105303

2010

*In thousands of tenge*

|                    |         |
|--------------------|---------|
| Payers' report     | 249 569 |
| Recipient's report | 249 569 |

**Discrepancy** **-**

There are no discrepancies on "Payment for water resources" between the data of Payer and Recipient.

## 15. Payment for forest using, BCC 105304

|                              | <b>2010</b>  |
|------------------------------|--------------|
| <i>In thousands of tenge</i> |              |
| Payers report                | <b>4 084</b> |
| Recipient report             | 4 084        |

**Discrepancy** **-**

There are no discrepancies on "payment for forest using" between the data of Payer and Recipient.

#### **16. Payment for using radio – frequency spectrum, BCC 105309**

**2010**

|                              | <b>2010</b>   |
|------------------------------|---------------|
| <i>In thousands of tenge</i> |               |
| Payers' report               | <b>47 246</b> |
| Recipient's report           | 47 246        |

**Discrepancy** **-**

There are no discrepancies in "Payment for using radio – frequency spectrum" between the data of Payer and Recipient.

#### **17. Payment for land use, BCC 105315**

**2010**

|                              | <b>2010</b>      |
|------------------------------|------------------|
| <i>In thousands of tenge</i> |                  |
| Payers' report               | <b>3 317 426</b> |
| Recipient's report           | 3 321 067        |

**Discrepancy** **3 659**

Discrepancies on "Payment for land use" between the data of Payer and Recipient comprises 3 659.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "AK Altynalmas" provided report on BCC 105 315 less than Recipient by 46.0 thousand tenge. Payer has provided personal account.
- Payer JSC "FIC" Alel" provided report on BCC 105 315 less than Recipient by 100, 0 thousand tenge. Payer has provided cash orders.
- Payer JSC NC SPK Tobol provided report on BCC 105315 more than Recipient by 9.0 thousand tenge. Payer has provide cash orders to tax payment.
- Payer "Tobearal Oil"LLP provided report on BCC 105315 more than Recipient by 10.0 thousand tenge. Payer has provided personal account.
- Payer "Tengizchevroil" LLP provided on BCC 105 315 more by 3 278.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer JSC "CNPC Aidan Munay" provided report on BCC 105315 more by 216.0 thousand tenge. And there was not received explanation on discrepancies from Payer.

#### **18. Payment for emissions into environment, BCC 105316**

**2010**

|                              | <b>2010</b>       |
|------------------------------|-------------------|
| <i>In thousands of tenge</i> |                   |
| Payers' report               | <b>42 767 745</b> |
| Recipient's report           | 42 750 325        |

**Discrepancy** **18 357**

Discrepancies on "Payment for emissions into environment" between the data of Payer and Recipient comprises 18 357.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Tobearal Oil" LLP provided report on CBC 105316 less than Recipient by 16.0 thousand tenge. Payer has provided personal account.
- Payer North Caspian Operating Company provided report on BCC 105316 less by 2 798.0 thousand tenge. And there was not received explanation on discrepancies from Payer.

- Payer "Caspi OilGas" LLP provided report on BCC 105 316 more than Receptient by 4.0 thousand tenjge. Payer has provided personal account.
- Payer JSC "AK Altynalmas" provided report on BCC 105316 less than Receptient by 429.0 thousand tenge. Payer has provided personal account.
- Payer "Bakyrchik GDP" LLP provided report on BCC 105316 less than Receptient by 19.0 thousand tenge. Payer has provided personal account on BCC 105 316 more than Receptient by 90.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazchrome" provided report on BCC more than Receptient by 105 316 15 000.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.

**19. Other duties and payments to the budget, total, BCC 105301, 105310-105311, 105313-105314, 105402-105406, 105410, 105412-105423, 108102-108103, 108105-108106, 108113, 108115-108116**

**2010**

*In thousands of tenge*

|                    |                  |
|--------------------|------------------|
| Payers' report     | <b>(869 893)</b> |
| Recipient's report | (2 123 690)      |

**Discrepancy** **1 292 123**

Discrepancies on "Other duties and payments to the budget" between the data of Payer and Recipient comprises 1253 858.0 thousand tenge.

This discrepancy occurred due to:

- According to 18 Payers' reports of mining sector and 14 Payers' reports of the oil and gas sector, there are discrepancies with the Recipient's reports. All taxpayers have provided supporting documents "Other duties and payments to the budget" which confirms documents on duties and payments.
- Thus, on section III "Other obligatory payments", we examined and found discrepancies. Payers confirmed discrepancies with payment documents, personal accounts of taxpayers.

**IV. Custom Payments**

**2010**

*In thousands of tenge*

|                    |                    |
|--------------------|--------------------|
| Payers' report     | <b>205 562 788</b> |
| Recipient's report | 201 052 452        |

**Discrepancy** **4 703 138**

Including the reconciliation result in custom payments view:

**20. Custom Duties, BCC 106101-106105, 106110**

**2010**

*In thousands of tenge*

|                    |                    |
|--------------------|--------------------|
| Payers' report     | <b>153 090 343</b> |
| Recipient's report | 152 510 412        |

**Discrepancy** **644 887**

Discrepancies on "Customs duties" between the data of Payer and Recipient comprises 644 887.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "CNPC Aidan Munay" LLP provided report "Customs duties" more by 6 507.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer North Caspian Operating Company provided report "Customs duties" less by 5 855.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer KF Agip Karachaganak provided report "Customs duties" more than recipient by 79.0 thousand tenge. there was not received explanation on discrepancies from Payer
- Payer JSC "Kazchrome" provided report "Customs duties" more than recipient by 343 001.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazakhmys Corporation" provided report "Customs duties" more than Recipient by 262 109.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Orken" LLP provided report "Customs duties" less than Receptient by 9 730.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.

- Payer "Sarah kazna"LLP provided report "Customs duties" less than Recipient by 1 019.0 thousand. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Kazzinc" LLP provided report "Customs duties" less than Recipient by 2 130 000 tenge. There is no explanation from Payer.
- Payer "JV Inkai" LLP provided report "Customs duties" less than Recipient by 2 021.0 thousand tenge. There is no explanation from Payer.
- Payer "GP Sekisovskoe" LLP provided report "Customs duties" more than Recipient by 1 442.0 thousand tenge. There is no explanation from Payer.

## 21. Other taxes for international trade and operations, BCC 106201-106204

2010

*In thousands of tenge*

|                    |            |
|--------------------|------------|
| Payers' report     | 15 103 325 |
| Recipient's report | 14 560 101 |

**Discrepancy** **546 986**

Discrepancies on "Other taxes for international trade and operations" between the data of Payer and Recipient comprises 546 986,0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "RD Kazmunaygaz" provided report more than Recipient by 11.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Tengizchevroil"LLP – provided report more than Recipient by 1 286.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer JSC "CNPC Aidan Munay" provided report more by 178.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer North Caspian Operating Company provided report «Other taxes for international trade and operations» less by 531 960 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer KF Agip Karachaganak provided report more than Recipient by 48.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer JSC "Kazchrome" provided a report more than recipient by \$ 5 419.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer - JSC "Kazakhmys Corporation" - provided a report on more by \$ 4 910.0 thousand tenge than the recipient. Payer verified information act Reconciliation with the Recipient.
- Payer - LLP "Orken" - provided a report on the amount of more by 317.0 thousand tenge than the recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- 5 Payers with not significant amount of discrepancies confirmed its data as per bilateral settlement reconciliation report with Recipient.

## 22. Excises for goods, imported to the territory of the RK, BCC 105270

2010

*In thousands of tenge*

|                    |       |
|--------------------|-------|
| Payers' report     | 6 844 |
| Recipient's report | 5 444 |

**Discrepancy** **1 400**

Discrepancies on "Excises for goods, imported to the territory of the RK" between the data of Payer and Recipient comprises 1 400.0 thousand tenge.

- Payer JSC "Kazchrome" provided report more than Recipient by 1 400.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.

## 23. Value added tax imposed on the commodities imported to the territory of the Republic of Kazakhstan except for the value added tax for the goods originated and imported from the territory of Russian Federation, BCC 105102



2010

*In thousands of tenge*

|                    |            |
|--------------------|------------|
| Payers' report     | 28 033 763 |
| Recipient's report | 27 110 568 |

**Discrepancy****979 227**

Discrepancies on "Value added tax" between the data of Payer and Recipient comprises 979 227.0 thousand tenge.

- Payer JSC "Kazchrome" provided report more than Recipient by 525 141.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazakhmys Corporation" provided report more than Recipient by 418 925.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Orken" LLP provided report more than Recipient by 643.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Sary kazna" LLP provided report less by 1 103.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "CNPC Aidan Munay" provided report more than Recipient by 17 321.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer North Caspian Operating Company provided report less by 6 250.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer "Zhaikmunai" LLP provided report more than Recipient by 224.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Kazzinc" LLP provided report less than Recipient by 3 291.0 thousand tenge. And there was not received explanation on discrepancies from Payer.
- Payer "JV Inkai" LLP provided report less than Recipient by 5 575.0 thousand tenge. Payer did not give explanation.

**24. Value added tax imposed on commodities, originated and imported from the territory of Russian Federation, BCC 105105, 105109**

2010

*In thousands of tenge*

|                    |           |
|--------------------|-----------|
| Payers' report     | 9 328 513 |
| Recipient's report | 6 865 927 |

**Discrepancy****2 541 630**

Discrepancies on "Value added tax" between the data of Payer and Recipient comprises 2 541 630.0 thousand tenge.

- Payer JSC "Kazchrome" provided report more than Recipient by 202 677.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazakhmys Corporation" provided report more than Recipient by 124 778.0 thousand. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "Kazzinc" LLP provided report more than Recipient by 2173 712.0 thousand tenge. There was received clarification from the Payer that the amount of discrepancies related to the fact that BCC 105 109 "Value added tax imposed on commodities, originated and imported from the territory of Russian Federation" was entered with the introduction of the Customs Union, and Tax Payer included data of this tax to the report, while the Recipient did not include BCC 105 109 to the report.

Thus, on section IV "Customs duties" we have examined and found discrepancies. Payers confirmed discrepancies with payment documents, personal accounts of taxpayers and acts of mutual reconciliation.

**Payments reflected in foreign currency (USD)**

|                    | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--------------------|------------------------------------|--------------------------------------|
| Payers' report     | 8 273 065                          | 1 218 663 575                        |
| Recipient's report | 8 273 065                          | 1 218 663 575                        |

**Discrepancy**

-

-

Including reconciliation result showing taxes paid in foreign currency:

**1. Corporate Income Tax, BCC 101102-101108**

|  | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--|------------------------------------|--------------------------------------|
|--|------------------------------------|--------------------------------------|

|                    |           |             |
|--------------------|-----------|-------------|
| Payers' report     | 4 388 277 | 646 204 992 |
| Recipient's report | 4 388 277 | 646 204 992 |
| <b>Discrepancy</b> | -         | -           |

## 2. Individual Income Tax, BCC 101204

|                    | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--------------------|------------------------------------|--------------------------------------|
| Payers' report     | 20 724                             | 3 058 862                            |
| Recipient's report | 20 724                             | 3 058 862                            |
| <b>Discrepancy</b> | -                                  | -                                    |

## 3. Property Tax, BCC 104101

|                    | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--------------------|------------------------------------|--------------------------------------|
| Payers' report     | 74 008                             | 10 905 586                           |
| Recipient's report | 74 008                             | 10 905 586                           |
| <b>Discrepancy</b> | -                                  | -                                    |

## 4. Royalty, BCC 105326

|                    | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--------------------|------------------------------------|--------------------------------------|
| Payers' report     | 3 019 695                          | 445 012 782                          |
| Recipient's report | 3 019 695                          | 445 012 782                          |
| <b>Discrepancy</b> | -                                  | -                                    |

## 5. Share of the Republic of Kazakhstan in production sharing, BCC 105328

|                    | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--------------------|------------------------------------|--------------------------------------|
| Payers' report     | 608 747                            | 89 634 112                           |
| Recipient's report | 608 747                            | 89 634 112                           |
| <b>Discrepancy</b> | -                                  | -                                    |

## 6. Custom Duties, BCC 106110

|                    | 2010<br><i>In thousands of USD</i> | 2010<br><i>In thousands of tenge</i> |
|--------------------|------------------------------------|--------------------------------------|
| Payers' report     | 161 613                            | 23 847 241                           |
| Recipient's report | 161 613                            | 23 847 241                           |
| <b>Discrepancy</b> | -                                  | -                                    |

Four Payers provided Reports in US dollars according to the subsoil use contracts, taxes and other obligatory payments to the budget made in foreign currency (U.S. dollars).

During reconciliation of these Payers' Reports, conversion and transfer of funds to the budget in tenge are confirmed. At reconciliation of the Report the recalculation of foreign currency was made in tenge; no differences were identified between Report of Payer and Recipient.

## **Total taxes and other obligatory payments to the budget, in KZT**

*In thousands of tenge*

2010

|                    |                      |
|--------------------|----------------------|
| Payers' report     | <b>3 019 150 844</b> |
| Recipient's report | 3 014 341 687        |
| <b>Discrepancy</b> | <b>7 932 168</b>     |

Including:

**Tax payments to the budget from the oil and gas sector Payers**

**2010**

*In thousands of tenge*

|                    |                      |
|--------------------|----------------------|
| Payers' report     | <b>2 591 684 801</b> |
| Recipient's report | 2 591 145 285        |

|                    |                  |
|--------------------|------------------|
| <b>Discrepancy</b> | <b>3 467 178</b> |
|--------------------|------------------|

Discrepancies on "Tax payments to the budget from oil and gas companies Payers" between the data of Payer and Recipient comprise 3456 187.0 thousand tenge.

**Tax payments to the budget from the mining sector Payers**

**2010**

*In thousands of tenge*

|                  |                    |
|------------------|--------------------|
| Payers report    | <b>427 466 043</b> |
| Recipient report | 423 196 402        |

|                    |                  |
|--------------------|------------------|
| <b>Discrepancy</b> | <b>4 464 990</b> |
|--------------------|------------------|

Discrepancies on "Tax payments to the budget from the mining sector Payers" between the data of Payer and Recipient comprise 4464 990.0 thousand tenge.

In 2010, Payers and Recipient (the Ministry of Oil and Gas of RK) did not state data on budget payments in kind in their Reports, and therefore they did not reflect in this report.

## Final Report on significant tax and non-tax Payments / Receipts of oil and gas and mining sectors Payers of the Republic of Kazakhstan for 2010 (in thousands of tenge)

| No.       | Payments/receipts  |                      | Payers' Data         |                  |                   |            | Recipient's Data     |                  |                   |            | Discrepancy       |                |                   |            |
|-----------|--|----------------------|----------------------|------------------|-------------------|------------|----------------------|------------------|-------------------|------------|-------------------|----------------|-------------------|------------|
|           |  |                      | In money terms       |                  | In kind           |            | In money terms       |                  | In kind           |            | In money terms    |                | In kind           |            |
|           |  |                      | thousands tenge*     | thousands USD*   | Tons of crude oil | cu. meters | thousands tenge *    | thousands USD*   | tons of crude oil | cu. meters | thousands tenge * | thousands USD* | tons of crude oil | cu. meters |
| 1         | 2  | 3                    | 4                    | 5                | 6                 | 7          | 8                    | 9                | 10                | 11         | 12                | 13             | 14                |            |
| <b>I.</b> | <b>Taxes</b>   | <b>BCC**</b>         | <b>1 685 793 252</b> | <b>4 483 009</b> |                   |            | <b>1 686 863 589</b> | <b>4 483 009</b> |                   |            | <b>1 801 637</b>  | <b>0</b>       |                   |            |
| <b>1.</b> | <b>Corporate Income Tax</b>  | <b>101101-101109</b> | <b>1 116 133 552</b> | <b>4 388 277</b> |                   |            | <b>1 116 670 001</b> | <b>4388277</b>   |                   |            | <b>568 718</b>    | <b>0</b>       |                   |            |
| 1.1       | Corporate income tax on legal entities-residents, except for revenue from oil sector                               | 101101               | 183 668 594          |                  |                   |            | 183 654 252          |                  |                   |            | 14 342            |                |                   |            |
| 1.2       | Corporate income tax on non-resident legal entities, except for revenue from oil sector                            | 101102               | 134 336 875          | 912 677          |                   |            | 134 336 875          | 912 677          |                   |            | 0                 | 0              |                   |            |
| 1.3       | Corporate income tax on legal entities-residents at the source of payment, excluding revenue from oil sector       | 101103               | 30 042               |                  |                   |            | 30 042               |                  |                   |            | 0                 |                |                   |            |
| 1.4       | Corporate income tax from legal entities for non-resident withholding payments, except for revenue from oil sector | 101104               | 26 803 630           |                  |                   |            | 26 957 325           |                  |                   |            | 1 663             |                |                   |            |
| 1.5       | Corporate income tax on legal entities-oil sector  | 101105               | 586 905 531          | 2 465 045        |                   |            | 586 905 531          | 2 465 045        |                   |            | 0                 | 0              |                   |            |
| 1.6       | Corporate income tax on legal entities-residents withheld from payments to the oil sector enterprises              | 101106               | 28 803 630           | 195 030          |                   |            | 28 803 630           | 195 030          |                   |            | 0                 | 0              |                   |            |
| 1.7       | Corporate income tax from legal entities for non-resident withholding payment of the oil sector enterprises        | 101107               | 15 542 116           | 815 525          |                   |            | 155 979 571          | 815 525          |                   |            | 552 471           | 0              |                   |            |
| 1.8       | Corporate income tax on net income of non-resident legal entities, except for revenue from oil sector              | 101108               | 0                    |                  |                   |            | 0                    |                  |                   |            | 0                 |                |                   |            |
| 1.9       | Corporate income tax on net income of non-resident legal entities, which are the oil sector enterprises            | 101109               | 2 775                |                  |                   |            | 0                    |                  |                   |            | 0                 |                |                   |            |

|            |   |  |                      |                  |  |                      |                  |  |                |          |  |  |
|------------|---|--|----------------------|------------------|--|----------------------|------------------|--|----------------|----------|--|--|
| <b>2</b>   | <b>Individual Income Tax</b>  | <b>101201 -<br/>101202,<br/>101204-101205</b>  | <b>39 741 700</b>    | <b>20 724</b>    |  | <b>39 801 969</b>    | <b>20 724</b>    |  | <b>264 519</b> | <b>0</b> |  |  |
| 2.1.       | Individual income tax from income taxed at source                                 | 101201   | 31 411 283           |                  |  | 31 456 922           |                  |  | 165 681        |          |  |  |
| 2.2.       | Individual income tax on income not subject to withholding                        | 101202   | 32                   |                  |  | 32                   |                  |  | 0              |          |  |  |
| 2.3.       | Individual income tax on income of foreign nationals subject to withholding       | 101204   | 833 0535             | 20 724           |  | 8 345 165            | 20 724           |  | 98 838         | 0        |  |  |
| 2.4.       | Individual income tax on income of foreign nationals not subject to withholding   | 101205   | -150                 |                  |  | -150                 |                  |  | 0              |          |  |  |
| <b>3</b>   | <b>Social Tax</b>   | <b>103101</b>  | <b>42 228 419</b>    |                  |  | <b>42 778 080</b>    |                  |  | <b>891 863</b> |          |  |  |
| <b>4</b>   | <b>Property tax of legal entities and individual entrepreneurs</b>                | <b>104101</b>  | <b>38 072 223</b>    | <b>74 008</b>    |  | <b>38 009 128</b>    | <b>74 008</b>    |  | <b>63 691</b>  |          |  |  |
| <b>5</b>   | <b>Land tax</b>   | <b>104301-104308</b>   | <b>3 189 364</b>     |                  |  | <b>3 189 403</b>     |                  |  | <b>41</b>      |          |  |  |
| <b>6</b>   | <b>Vehicle tax from legal entities</b>  | <b>104401</b>  | <b>372 854</b>       |                  |  | <b>372 896</b>       |                  |  | <b>261</b>     |          |  |  |
| <b>7</b>   | <b>Excise taxes (on goods produced in the territory of Kazakhstan, including)</b> | <b>105201-<br/>105211;<br/>105216,<br/>105218-105221,<br/>105224,<br/>105229,<br/>105236-105237,<br/>105290-105297</b> | <b>47 505</b>        |                  |  | <b>47 493</b>        |                  |  | <b>26</b>      |          |  |  |
| 7.1.       | Excise duties on crude oil and gas condensate produced in Kazakhstan              | 105229   | 46 888               |                  |  | 46 876               |                  |  | 26             |          |  |  |
| <b>8</b>   | <b>Rent tax on exported crude oil, gas condensate, including</b>                  | <b>105307 и<br/>105327</b>   | <b>446 007 635</b>   |                  |  | <b>445 994 619</b>   |                  |  | <b>13 016</b>  |          |  |  |
| 8.1        | Rent tax on exported crude oil, gas condensate, excluding revenue from oil sector | 105307   | 1 556 751            |                  |  | 1 556 751            |                  |  | 0              |          |  |  |
| 8.2        | Rent tax on exported crude oil and gas condensate from the oil sector             | 105327   | 444 450 884          |                  |  | 444 437 868          |                  |  | 13 016         |          |  |  |
| <b>II.</b> | <b>Special payments subsoil</b>   |  | <b>1 082 238 627</b> | <b>3 628 443</b> |  | <b>1 082 175 045</b> | <b>3 628 443</b> |  | <b>102 262</b> | <b>0</b> |  |  |
| <b>9</b>   | <b>Excess profits tax, total, including</b>                                       | <b>105302 и<br/>105322</b>   | <b>104 510 671</b>   |                  |  | <b>104 510 671</b>   |                  |  | <b>0</b>       |          |  |  |
| 9.1.       | Excess profits tax, except for revenue from oil sector                            | 105302   | 9 823 312            |                  |  | 9 823 312            |                  |  | 0              |          |  |  |
| 9.2.       | Excess profits tax on oil sector enterprises                                      | 105322   | 94 687 359           |                  |  | 94 687 359           |                  |  | 0              |          |  |  |

|            |  |                 |                   |           |  |                    |           |  |                  |   |  |  |
|------------|--|-----------------|-------------------|-----------|--|--------------------|-----------|--|------------------|---|--|--|
| 10         | Bonuses, including   | 105305 и 105325 | 2 545 130         |           |  | 2 470 587          |           |  | 90 881           |   |  |  |
| 10.1.      | Bonuses, except for revenue from oil sector  | 105305          | 198 559           |           |  | 124 016            |           |  | 90 881           |   |  |  |
| 10.2.      | Bonuses from oil sector  | 105325          | 2 346 571         |           |  | 2 346 571          |           |  | 0                |   |  |  |
| 11         | Extraction tax, total  | 105306 и 105326 | 876 500 106       | 3 019 695 |  | 876 511 067        | 3 019 695 |  | 11 381           | 0 |  |  |
| 11.1.      | Severance tax, with the exception of income from organizations of petroleum sector   | 105306          | 114 730 826       |           |  | 114 741 787        |           |  | 11 381           |   |  |  |
| 11.2.      | Severance tax from organizations of petroleum sector   | 105326          | 761 769 280       | 3 019 695 |  | 761 769 280        | 3 019 695 |  | 0                |   |  |  |
| 12         | Share of the Republic of Kazakhstan in production  | 105308 и 105328 | 93 955 462        | 608 748   |  | 93 955 462         | 608 748   |  | 0                |   |  |  |
| 12.1.      | Share of the Republic of Kazakhstan in production on existing contracts, except for revenue from oil sector                                  | 105308          |                   |           |  |                    |           |  | 0                |   |  |  |
| 12.2.      | Share of the Republic of Kazakhstan in production on contracts by the oil sector   | 105328          | 93 955 462        | 608 748   |  | 93 955 462         | 608 748   |  | 0                |   |  |  |
| 13         | An additional payment of subsoil user carrying out activities in a production sharing contract, including                                    | 10512 и 105329  | 4 727 258         |           |  | 4 727 258          |           |  | 0                |   |  |  |
| 13.1       | An additional payment of subsoil user carrying out activities in a production sharing contract with the exception of revenue from oil sector | 105312          |                   |           |  |                    |           |  |                  |   |  |  |
| 13.2       | An additional payment of subsoil user carrying out activities in a production sharing contract, from oil sector                              | 105329          | 48 015            |           |  | 48 015             |           |  | 0                |   |  |  |
| 13.3       | Payment of cost recovery   | 105319          | 4 674 083         |           |  | 4 674 083          |           |  | 0                |   |  |  |
| 13.4       | Royalty  |                 | 5 160             |           |  | 5 160              |           |  | 0                |   |  |  |
| <b>III</b> | <b>Other compulsory fees</b>   |                 | <b>45 556 177</b> |           |  | <b>4 425 0 601</b> |           |  | <b>1 314 139</b> |   |  |  |
| 14         | Fee for the use of surface water resources   | 105303          | 249 569           |           |  | 249 569            |           |  | 0                |   |  |  |
| 15         | Payment for forest use   | 105304          | 4 084             |           |  | 4 084              |           |  | 0                |   |  |  |
| 16         | Charges for use of the radio spectrum  | 105309          | 47 246            |           |  | 47 246             |           |  | 6                |   |  |  |
| 17         | Payment for land use   | 105315          | 3 317 426         |           |  | 3 321 067          |           |  | 3 659            |   |  |  |
| 18         | Payment for environmental emissions  | 105316          | 42 767 745        |           |  | 42 750 325         |           |  | 18 357           |   |  |  |





**Reports on oil and gas industry Payers reconciliation for 2010, whose payments was recognized significant**

(thousands tenge)

| <b>Number of Tax payers</b> | <b>Subsoil user</b>   | <b>Region</b>      | <b>Component</b>     | <b>Payers Data</b> | <b>Recipients Data</b> | <b>Discrepancy</b> | <b>Audit report</b> | <b>TRN</b>      |
|-----------------------------|---|--------------------|----------------------|--------------------|------------------------|--------------------|---------------------|-----------------|
| <b>1</b>                    | <b>2</b>  | <b>3</b>           | <b>4</b>             | <b>5</b>           | <b>6</b>               | <b>7</b>           | <b>8</b>            | <b>9</b>        |
| 1                           | Tengizchevroil, LLP   | Atyrau             | Oil, gas, condensate | 1 035 076 644      | 1 035 093 995          | 114 413            | yes                 | 150 900 000 058 |
| 2                           | CNPC-AktobeMunaiGas, JSC  | Aktobe             | Oil, gas, condensate | 246 371 634        | 246 371 634            | 0                  | yes                 | 060 100 000 181 |
| 3                           | MangistauMunaiGas, JSC  | Mangistau          | Oil, gas             | 166 951 564        | 166 951 564            | 0                  | yes                 | 430 100 000 245 |
| 4                           | KPO (Karachganak Petroleum Operating BV) Lukoil Overseas, Branch        | West Kazakhstan    | Oil, gas, condensate | 28 217 814         | 28 216 291             | 1 523              | yes                 | 270 300 011 232 |
|                             | KPO (Karachganak Petroleum Operating BV) KΦ AgipKarachganak             | West Kazakhstan    | Oil, gas, condensate | 52 544 466         | 52 543 808             | 1 484              | yes                 | 270 300 006 500 |
|                             | KPO (Karachganak Petroleum Operating BV) Branch B.G.Karachfanak limited | West Kazakhstan    | Oil, gas, condensate | 53 720 700         | 53 720 700             | 0                  | no                  | 270 300 006 491 |
|                             | KPO (Karachganak Petroleum Operating BV)                                | West Kazakhstan    | Oil, gas, condensate | 146 973 417        | 146 910 045            | 63 372             | -                   | 270 300 007 850 |
| 5                           | Kazgermunai LLP   | Kyzylorda          | Oil                  | 98 262 537         | 97 759 495             | 503 042            | yes                 | 331 000 034 798 |
| 6                           | PF Uzenmunaigas PF Embamunaigas JSC EP KazMunayGas                      | Mangistau, Atyrau  | Oil, gas             | 278 205 815        | 278 205 826            | 11                 | yes                 | 620 100 210 124 |
| 7                           | PetroKazakhstan Kumkol Resources OJSC, JSC                              | Karaganda (center) | Oil                  | 111 134 746        | 111 155 614            | 1 120 862          | yes                 | 331 000 009 203 |
| 8                           | Turgai-petroleum JSC, JSC   | Karaganda (center) | Oil                  | 85 230 958         | 85 230 958             | 0                  | yes                 | 331 000 019 739 |

|    |                                      |                 |                      |            |            |           |              |                 |
|----|--------------------------------------|-----------------|----------------------|------------|------------|-----------|--------------|-----------------|
| 9  | Karazhambasmunai, JSC                | Mangistau       | Oil, gas             | 56 896 725 | 56 896 154 | 571       | yes          | 430 600 000 980 |
| 10 | Nelson Petroleum Buzachi BV, CK      | Mangistau       | Oil, gas             | 31 959 892 | 31 970 084 | 10 192    | yes          | 600 900 143 416 |
|    | CNPC International (Buzachi) Inc, FC | Mangistau       | Oil, gas             | 25 307 636 | 25 318 628 | 10 992    | yes          | 430 600 067 035 |
|    | Buzachi Operating Ltd, FC            | Mangistau       | Oil, gas             | 283 292    | 284 559    | 1 267     | yes          | 430 100 231 611 |
| 11 | North Caspian Operating Company      | Atyrau          | raz, Oil             | 13 220 427 | 13 364 838 | 1 398 233 | -            | 620 500 001 941 |
| 12 | KazakhOil Aktobe, LLP                | Aktobe          | Oil, gas, condensate | 26 516 037 | 25 516 037 | 0         | no           | 061 800 092 203 |
| 13 | Kuatamlonmunai JV, LLP               | Kyzylorda       | Oil                  | 19 073 706 | 19 029 418 | 44 302    | yes          | 331 000 034 818 |
| 14 | Alties Petroleum International B.B.  | Atyrau          | Oil                  | 2 435 696  | 2 435 696  | 0         | yes          | 151 000 037 420 |
| 15 | CNPC Ai-Dan Munai, JSC               | Kyzylorda       | Oil                  | 11 771 993 | 11 641 554 | 189 835   | yes          | 331 000 042 403 |
| 16 | ArnaOil, LLP                         | Atyrau          | Oil                  | 11 461 362 | 11 461 362 | 0         | yes          | 150 900 000 014 |
| 17 | Sauts Oil, LLP                       | Kyzylorda       | Oil                  | 16 011 811 | 16 010 903 | 908       | yes          | 582 200 050 163 |
| 18 | ROC Oil company, JSC                 | Kyzylorda       | Oil                  | 7 517 917  | 7 517 917  | 0         | not provided | 600 900 063 821 |
| 19 | JV Zhaikmunai, LLP                   | West Kazakhstan | Oil                  | 5 367 518  | 5 369 456  | 1 940     | yes          | 271 800 014 293 |
| 20 | Kom-munai, LLP                       | Mangistau       | Oil                  | 5 381 314  | 5 381 314  | 0         | yes          | 600 400 123 567 |
| 21 | Maersk Oil Kazakhstan                | Mangistau       | Oil, gas             | 4 681 803  | 4 681 803  | 0         | yes          | 061 800 099 585 |
| 22 | JV Matin, LLP                        | Atyrau          | Oil, gas             | 4 286 878  | 4 286 878  | 0         | yes          | 151 000 026 403 |
| 23 | ANACO, JSC                           | Atyrau          | Oil                  | 3 919 418  | 3 919 418  | 0         | yes          | 151 000 021 666 |
| 24 | Tasbulat Oil Corporation, LLP        | Mangistau       | Oil, gas             | 4 033 085  | 4 033 085  | 0         | yes          | 600 900 115 806 |
| 25 | JV Arman, LLP                        | Mangistau       | Oil, gas             | 2 901 449  | 2 901 449  | 0         | yes          | 430 600 037 330 |
| 26 | Sazankurak, LLP                      | Atyrau          | Oil, gas             | 3 076 307  | 3 076 307  | 0         | yes          | 151 000 027 104 |
| 27 | JV Kazakhturkmunai, LLP              | Aktobe          | Oil, gas             | 6 073 784  | 6 072 282  | 1 502     | yes          | 600 900 045 240 |
| 28 | Potential Oil, LLP                   | Atyrau          | Oil                  | 2 108 626  | 2 108 626  | 0         | yes          | 600 900 168 224 |

|    |                                    |           |                      |           |           |       |              |                 |
|----|------------------------------------|-----------|----------------------|-----------|-----------|-------|--------------|-----------------|
| 29 | Kolzhan , LLP                      | Kyzylorda | Oil                  | 2 137 155 | 2 137 141 | 14    | not provided | 600 900 176 907 |
| 30 | КоЖаН, LLP                         | Atyrau    | Oil, gas             | 1 757 854 | 1 757 854 | 0     | yes          | 600 400 131 546 |
| 31 | Caspi Meruert Operating Company BV | Mangistau | Oil                  | 1 536 453 | 1 536 453 | 0     | yes          | 430 100 250 266 |
| 32 | Zhalgiztobemunai, ДЛЛР             | Mangistau | Oil                  | 1 043 213 | 1 043 213 | 0     | yes          | 600 400 241 528 |
| 33 | Hazarmunai, LLP                    | Mangistau | Oil                  | 1 029 754 | 1 029 754 | 0     | yes          | 430 500 000 135 |
| 34 | CaspiOil TME, JSC                  | Aktobe    | Oil, gas             | 822 023   | 822 023   | 0     | yes          | 600 900 159 346 |
| 35 | Company PhysTech, LLP              | Mangistau | Oil                  | 754 295   | 754 295   | 0     | yes          | 090 500 018 206 |
| 36 | CaspiOil, JSC                      | Atyrau    | Oil, gas             | 1 188 673 | 1 188 673 | 0     | yes          | 151 000 025 658 |
| 37 | KazTransGas, JSC                   | Zhambyl   | Газ                  | 6 492 955 | 6 492 955 | 0     | yes          | 600 700 203 273 |
| 38 | AstanaOil Company, LLP             | Atyrau    | Oil, gas             | 34 594    | 34 594    | 0     | yes          | 600 700 226 382 |
| 39 | Svetland Oil, LLP                  | Atyrau    | Oil, gas             | 544 573   | 544 573   | 0     | yes          | 151 000 011 064 |
| 40 | KMK Munai, JSC                     | Aktobe    | Oil                  | 1 901 577 | 1 901 577 | 0     | yes          | 60 100 210 027  |
| 41 | Tandai Petroleum, LLP              | Atyrau    | Oil                  | 345 460   | 345 460   | 0     | yes          | 150 100 238 928 |
| 42 | Buzachi Oil, LLP                   | Mangistau | Oil                  | 280 443   | 280 443   | 0     | yes          | 430 600 010 394 |
| 43 | Gural, LLP                         | Atyrau    | Oil                  | 504 213   | 504 245   | -32   | yes          | 151 000 013 500 |
| 44 | Tabinay, LLP                       | Mangistau | Oil                  | 296 135   | 296 135   | 0     | yes          | 600 400 543 160 |
| 45 | Embavedoil.LLP                     | Atyrau    | Oil                  | 270 385   | 270 385   | 0     | yes          | 151 000 013 495 |
| 46 | BMB Munai LLP                      | Aktobe    | Oil                  | 4 793     | 4 793     | 0     | not provided | 600 900 174 130 |
| 47 | Caspi OilGas ,LLP                  | Mangistau | Gas, Oil             | 231 355   | 232 503   | 1 260 | yes          | 600 700 166 165 |
| 48 | JV Tenge, LLP                      | Mangistau | Oil, gas             | 251 039   | 251 039   | 0     | yes          | 430 700 004 272 |
| 49 | AtyrauMunai, LLP                   | Atyrau    | Oil                  | 141 678   | 141 678   | 0     | yes          | 151 000 005 334 |
| 50 | SagizPetroleum Company, LLP        | Aktobe    | Oil, gas, condensate | 777 246   | 777 246   | 0     | yes          | 061 800 102 709 |
| 51 | Pricaspian Petroleum Company, LLP  | Atyrau    | Oil, gas             | 457 145   | 457 145   | 0     | yes          | 600 900 130 403 |

|    |  |                 |                      |                      |                      |                  |              |                 |
|----|--|-----------------|----------------------|----------------------|----------------------|------------------|--------------|-----------------|
| 52 | Tobearal Oil, LLP                              | Atyrau          | Oil                  | 137 030              | 135 621              | 1 458            | no           | 150 100 217 093 |
| 53 | TetisAralGas, LLP                              | Aktobe          | Газ                  | 186 302              | 186 302              | 0                | yes          | 600 400 081 007 |
| 54 | EmbaMunai, LLP                                 | Atyrau          | Oil                  | 133 533              | 133 533              | 0                | yes          | 151 000 028 201 |
| 55 | Ravninnoe Oil, LLP                             | Atyrau          | Oil                  | 16 645               | 16 645               | 0                | not provided | 600 400 528 178 |
| 56 | KazGPZ, LLP,JSC EP KazMunayGas                 | Mangistau       | Gas, condensate      | 470 482              | 470 482              | 0                | yes          | 430 700 213 219 |
| 57 | UrihtauOperating, LLP                          | Aktobe          | Oil                  | 39 869               | 39 869               | 0                | yes          | 061 800 289 151 |
| 58 | E.M.E., LLP                                    | Atyrau          | Oil                  | 145 870              | 145 870              | 0                | yes          | 600 400 110 725 |
| 59 | Jupiter Energy. ЛТД,                           | Mangistau       | Oil                  | 35 602               | 35 602               | 0                | yes          | 600 400 595 570 |
| 60 | Kor-Tazh, LLP                                  | Mangistau       | Oil                  | 432                  | 432                  | 0                | yes          | 600 400 241 506 |
| 61 | N operating company, LLP(JSC "NC KazMunayGas") | Mangistau       | Oil                  | 332 233              | 332 233              | 0                | yes          | 430 100 262 831 |
| 62 | Abi Petroleum Company, LLP                     | Atyrau          | Oil, gas             | 190 635              | 190 635              | 0                | yes          | 600 700 513 335 |
| 63 | NBK, LLP                                       | Atyrau          | Oil, gas             | 34 271               | 34 271               | 0                | not provided | 600 400 123 578 |
| 64 | Kolzhan Oil, LLP                               | Atyrau          | Oil                  | 59 006               | 59 006               | 0                | yes          | 600 900 500 374 |
| 65 | SEP Assets Group, LLP (LLP "Korned")           | Mangistau       | Oil                  | 22 831               | 22 831               | 0                |              | 090 500 223 777 |
| 66 | MGK, LLP                                       | Aktobe          | Oil                  | 27 362               | 27 362               | 0                | yes          | 600 900 146 685 |
| 67 | Altyn KDT, LLP                                 | Mangistau       |                      | 5 122                | 5 122                | 0                | yes          | 600 400 524 230 |
| 68 | NurMunai Petrogaz, LLP                         | Aktobe          | Oil, gas, condensate | 5 563                | 5 563                | 0                | not provided | 600 700 227 787 |
| 69 | Ecogeoneftegas, LLP                            | Atyrau          | Oil                  | 61 675               | 61 765               | 0                | not provided | 151 000 030 632 |
| 70 | TNG Company, LLP                               | West Kazakhstan | Oil.raz              | 17                   | 17                   | 0                | yes          | 600 400 510 824 |
| 71 | Kazneftehim-Kopa, LLP                          | Aktobe          | Oil                  | 249                  | 249                  | 0                | not provided | 600 700 231 334 |
| 72 | Samek Development Enterprise, LLP              | Aktobe          | Oil                  | 0                    | 0                    | 0                |              | 600 900 554 956 |
|    | <b>Total</b>                                   |                 |                      | <b>2 591 684 801</b> | <b>2 591 145 285</b> | <b>3 467 178</b> | <b>61</b>    |                 |

**Reports on mining sector Payers reconciliation for 2010, whose payments was recognized significant**

| <b>Number of Tax payers</b> | <b>Subsoil user</b>   | <b>Region</b>     | <b>Component</b>    | <b>Payers Data</b> | <b>Recipients Data</b> | <b>Discrepancy</b> | <b>Audit report</b> | <b>TRN</b>      |
|-----------------------------|---|-------------------|---------------------|--------------------|------------------------|--------------------|---------------------|-----------------|
| <b>1</b>                    | <b>2</b>  | <b>3</b>          | <b>4</b>            | <b>5</b>           | <b>6</b>               | <b>7</b>           | <b>8</b>            | <b>9</b>        |
| 1                           | SHALKIYA CINK LTD, LLP,                                     | Kyzylorda         | Polymetals          | 226 083            | 226 083                | 0                  | yes                 | 600 400 130 273 |
| 2                           | Ushger GHK JSC Ontustik JVK NK JSC                          | South Kazakhstan  | phosphorites        | 4 178              | 4 178                  | 0                  | yes                 | 582 100 299 704 |
| 3                           | ArsellorMittalTemirtau ,UD JSC                              | Karaganda(center) | Coal                | 32 645 592         | 32 645 592             | 0                  | yes                 | 301 200 016 659 |
| 4                           | GRK Zhety Kazyna, LLP                                       | Aktobe            | nickel, cobalt      |                    |                        | 0                  | not provided        | 600 400 534 821 |
| 5                           | Firm"Rapid, LLP   | Karaganda(center) | Coal                | 15 694             | 15 694                 | 0                  | yes                 | 301 700 006 946 |
| 6                           | Firm "Madina, LLP   | East Kazakhstan   | Coal                | 20 805             | 20 805                 | 0                  | yes                 | 600 400 110 433 |
| 7                           | TPK Bas, LLP  | Karaganda(center) | Coal                | 10 714             | 10 714                 | 0                  | yes                 | 302 000 217 754 |
| 8                           | Tioline, LLP  | North Kazakhstan  | titanium, zirconium | 49 904             | 49 904                 | 0                  | yes                 | 391 700 229 878 |
| 9                           | JV Saga Krik Gold Company, LLP                              | Akmola (center)   | Gold                | 259 642            | 259 642                | 0                  | yes                 | 600 600 098 835 |
| 10                          | Semyzbai - U MTD, Mining Company LLP, KazAtomProm NAK, JSC* | Akmola (center)   | Uranium             | 3 307 853          | 3 307 853              | 0                  | yes                 | 032 500 211 184 |
| 11                          | Orken, LLP  | Kostanay          | Iron                | 1 631 935          | 1 643 112              | 13 690             | yes                 | 391 800 006 935 |
| 12                          | Metal Trading, LLP  | Kostanay          | Gold                | 1 791 561          | 1 791 561              | 0                  | yes                 | 600 900 133 342 |
| 13                          | Razrez Priozerniy KRK, LLP                                  | Kostanay          | Lignite             | 51 834             | 51 834                 | 0                  | yes                 | 391 200 005 594 |
| 14                          | Zhanalyk GOLD, LLP  | Akmola (center)   | Gold                | 83 543             | 83 543                 | 0                  | yes                 | 090 400 211 296 |
| 15                          | Anues – Altyn GRK, LLP                                      | East Kazakhstan   | Gold                | 1 023 115          | 1 023 115              | 0                  | yes                 | 511 700 023 444 |
| 16                          | Sat Komir GRK, LLP  | Karaganda         | Coal                | 30 766             | 30 766                 | 0                  | yes                 | 301 900 216 228 |
| 17                          | Gold land, LLP  | Akmola (center)   | Gold                | 103 670            | 103 670                | 0                  | yes                 | 182 500 000 274 |
| 18                          | Yubileinoye, LLP  | Aktobe            | Gold                | 1 201 689          | 1 201 689              | 0                  | yes                 | 600 900 175 942 |
| 19                          | Shahta Zapadnaya, LLP                                       | Karaganda(center) | Manganese           | 105 884            | 105 884                | 0                  | yes                 | 301 900 211 656 |
| 20                          | Forpost DP, Global Business, LLP                            | Karaganda(center) | Gold                | 75 028             | 75 028                 | 0                  | yes                 | 302 500 212 498 |
| 21                          | FML Kazakhstan, LLP   | Pavlodar          | Gold                | 98 963             | 98 963                 | 0                  | yes                 | 511 800 002 104 |

|    |  |                   |              |             |             |           |                 |                 |
|----|--|-------------------|--------------|-------------|-------------|-----------|-----------------|-----------------|
| 22 | Ulba - Ftorcomplex, LLP                            | East Kazakhstan   | fluorite     | 67 669      | 67 669      | 0         | yes             | 181 700 000 840 |
| 23 | Temirtauskiy electrometalurgicheskiy kombinat, JSC | East Kazakhstan   | Manganese    | 537 500     | 537 500     | 0         | yes             | 600 400 060 389 |
| 24 | Transkomir, LLP                                    | Karaganda(center) | Coal         | 18 112      | 18 112      | 0         | yes             | 302 000 225 876 |
| 25 | Taskara, LLP                                       | East Kazakhstan   | Gold         | 57 415      | 57 415      | 0         | yes             | 511 700 042 814 |
| 26 | Semgeo, LLP  | Kostanay          | Gold         | 23 888      | 23 161      | 727       | yes             | 511 700 020 230 |
| 27 | SGHK, LLP  | Akmola (center)   | Uranium      | 1 546 586   | 1 546 586   | 0         | yes             | 031 600 212 073 |
| 28 | Satbor, LLP  | West Kazakhstan   | Borate       | 44 141      | 44 141      | 0         | yes             | 600 700 222 115 |
| 29 | Saryarka-ENERGY, LLP                               | Karaganda(center) | Coal         | 131 864     | 131 864     | 0         | yes             | 620 200 332 917 |
| 30 | Sarah Treasury, LLP                                | Karaganda(center) | Copper       | 224 187     | 226 298     | 2 140     | yes             | 700 600 569 143 |
| 31 | On-Olzha, LLP                                      | Akmola (center)   | Coal         | 37 367      | 37 367      | 0         | yes             | 620 200 216 314 |
| 32 | Jade-2030, LLP                                     | Karaganda(center) | Coal         | 89 058      | 89 058      | 0         | yes             | 301 900 015 469 |
| 33 | Maikuben West, LLP                                 | Pavlodar          | Coal         | 651 142     | 651 142     | 0         | yes             | 450 400 001 046 |
| 34 | Kazakhmys, LLP                                     | East Kazakhstan   | Copper       | 101 867 052 | 101 056 329 | 810 722   | yes             | 241 000 000 794 |
| 35 | Copper Technology, LLP                             | Aktobe            | Copper, zinc | 3 869 012   | 3 868 791   | 221       | yes             | 061 800 226 692 |
| 36 | Kazcink,LLP  | East Kazakhstan   | Polymetals   | 46 243 265  | 44 065 406  | 2 188 799 | yes             | 180 100 000 186 |
| 37 | Zherek,LLP   | East Kazakhstan   | Gold         | 147 384     | 147 069     | 315       | yes             | 182 700 213 023 |
| 38 | GRK Vizol,LLP                                      | East Kazakhstan   | Gold         | 41 358      | 41 358      | 0         | yes             | 181 600 239 779 |
| 39 | Gamma,LLP  | Pavlodar          | lignite      | 74 190      | 74 190      | 0         | yes             | 451 600 021 451 |
| 40 | Voskhod-Oriel LLP                                  | Aktobe            | Chromites    | 1 349 152   | 1 349 152   | 0         | yes             | 600 700 548 811 |
| 41 | Bogatyr komir LLP                                  | Pavlodar          | Coal         | 11 857 183  | 11 857 183  | 0         | yes             | 451 600 022 999 |
| 42 | Batir,LLP  | Karaganda(center) | Coal         | 78 854      | 78 854      | 0         | yes             | 301 700 016 536 |
| 43 | Bakyrchikskoye GDP,LLP                             | East Kazakhstan   | Gold         | 237 465     | 238 363     | 4 559     | yes             | 511 300 000 439 |
| 44 | AS Gorniyak, LLP                                   | East Kazakhstan   | Gold         | 183 165     | 183 165     | 0         | yes             | 510 800 001 796 |
| 45 | Arman-100, LLP                                     | Karaganda)        | Manganese    | 34 141      | 34 141      | 0         | yes             | 302 000 229 538 |
| 46 | Angrensor, LLP                                     | Pavlodar          | Coal         | 408 325     | 408 325     | 0         | yes             | 451 600 036 240 |
| 47 | Aktobe - Temir-BC, LLP                             | Aktobe            | Iron         | 117 868     | 117 426     | 448       | yes             | 600 900 516 821 |
| 48 | Satpayevsk Titanium Mines LTD, LLP                 | East Kazakhstan   | ilmenite     | 61 971      | 61 971      | 0         | yes             | 181 600 07 4345 |
| 49 | Nova-Zinc, LLP                                     | Karaganda(center) | Polymetals   | 1 667 920   | 1 667 920   | 0         | yes             | 240 200 003 111 |
| 50 | Inter Gold Capital, LLP                            | East Kazakhstan   | Gold         | 10 836      | 10 836      | 0         | yes             | 600 300 522 945 |
| 51 | Dala Mining, LLP                                   | Karaganda(center) | Wolfram      |             |             | 0         | не предоставили | 600 900 551 049 |

|    |   |                   |                     |            |            |        |                 |                 |
|----|---|-------------------|---------------------|------------|------------|--------|-----------------|-----------------|
| 52 | Bapy Mining, LLP                              | Karaganda(center) | Iron                | 23 501     | 23 501     | 0      | yes             | 600 900 606 952 |
| 53 | Karazhyra Ltd, LLP                            | East Kazakhstan   | Coal                | 615 696    | 615 696    | 0      | yes             | 600 700 514 487 |
| 54 | Yeshk, LLP                                    | East Kazakhstan   | Gold                | 828 394    | 827 504    | 890    | yes             | 600 700 220 383 |
| 55 | Teriskey, LLP                                 | South Kazakhstan  | Gold                | 48 320     | 48 320     | 0      | yes             | 581 300 008 306 |
| 56 | Stroyservice, LLP                             | South Kazakhstan  | Barites             | 28 388     | 28 388     | 0      | yes             | 581 800 000 045 |
| 57 | OYESK LLP, ABC-Balkhash, JSC                  | Zhambyl           | Gold                | 207 071    | 207 071    | 0      | yes             | 600 900 129 729 |
| 58 | JVK Batys, HK                                 | Aktobe            | Copper              | 15 057     | 15 057     | 0      | yes             | 061 800 299 828 |
| 59 | Marum Zhar Gold, LLP                          | Almaty            | Gold                | 942        | 942        | 0      | no              | 600 900 082 069 |
| 60 | Kyzylkum LLP, KazAtomProm HAK, JSC*           | Kyzylorda         | Uranium             | 912 612    | 912 612    | 0      | yes             | 330 900 211 120 |
| 61 | Kulan TB, LLP                                 | Zhambyl           | Coal                |            |            | 0      | не предоставили | 302 000 267 244 |
| 62 | KATKO JV, LLP                                 | South Kazakhstan  | Uranium             | 11 116 114 | 11 110 928 | 5 340  | yes             | 581 300 007 264 |
| 63 | Karatau LLP, KazAtomProm HAK, JSC*            | South Kazakhstan  | Uranium             | 16 135 309 | 16 135 309 | 0      | yes             | 581 300 211 408 |
| 64 | Inkai JV, LLP                                 | South Kazakhstan  | Uranium             | 5 576 144  | 5 579 581  | 11 895 | yes             | 581 300 000 355 |
| 65 | Zarechnoye 3JSC KRK JV, KazAtomProm HAK, JSC* | South Kazakhstan  | Uranium             | 2 495 845  | 2 495 845  | 0      | yes             | 582 100 024 815 |
| 66 | ER - TAI, LLP, NOVA CINK, LLP                 | Zhambyl           | Polymetals          | 229 638    | 229 638    | 0      | yes             | 600 900 174 015 |
| 67 | GDP Sekisovskaya, LLP                         | East Kazakhstan   | Gold                | 311 829    | 310 486    | 1 542  | yes             | 180 300 006 809 |
| 68 | Mining Company, LLP, KazAtomProm NAK, JSC*    | South Kazakhstan  | Uranium             | 9 819 762  | 9 819 762  | 0      | yes             | 581 300 210 959 |
| 69 | Vostochnoye RU, LLP, KATEP, JSSOT             | Zhambyl           | Barites             | 280 905    | 280 905    | 0      | yes             | 201 700 005 132 |
| 70 | Betpak Yesla JV LLP, KazAtomProm NAK, JSC*    | South Kazakhstan  | Uranium             | 8 490 919  | 8 490 919  | 0      | yes             | 600 700 536 312 |
| 71 | BAIKEN-U, LLP, KazAtomProm NAK, JSC*          | Kyzylorda         | Uranium             | 757 883    | 757 883    | 0      | yes             | 600 700 570 942 |
| 72 | APPAK, LLP, KazAtomProm NAK, JSC*             | South Kazakhstan  | Uranium             | 1 825 433  | 1 824 603  | 830    | yes             | 581 300 211 419 |
| 73 | Shaimerden, JSC                               | Kostanay          | Polymetals          | 164 265    | 164 265    | 0      | yes             | 600 900 115 817 |
| 74 | FIK ALEL, JSC                                 | East Kazakhstan   | Gold                | 3 689 069  | 3 684 643  | 4 717  | yes             | 511 700 026 010 |
| 75 | SSGPO, JSC                                    | Kostanay          | Iron                | 51 985 655 | 51 978 971 | 6 684  | yes             | 391 900 000 016 |
| 76 | NK JV Tobol, JSC                              | Kostanay          | Lignite             | 110 952    | 13 578     | 97 374 | yes             | 391 700 263 977 |
| 77 | Kostanay minerals, JSC                        | Kostanay          | Chrysotile-asbestos | 880 454    | 880 454    | 0      | yes             | 391 600 000 175 |
| 78 | Varvarinskoye, JSC                            | Kostanay          | Gold                | 2 295 163  | 2 295 163  | 0      | yes             | 600 700 108 355 |
| 79 | Aluminiy, JSC, Branch TBRU                    | Kostanay          | Bauxite             | 162 141    | 162 141    | 0      | yes             | 392 500 211 199 |



|     |  |                   |                |                    |                    |                  |                 |                 |
|-----|--|-------------------|----------------|--------------------|--------------------|------------------|-----------------|-----------------|
|     | Aluminiy Kazakhstan, JSC, branch KBRU            | Kostanay          | Bauxite        | 866 713            | 866 713            | 0                | yes             | 391 800 210 760 |
| 80  | AK AltynAlmas, JSC (Akbokaisky GOK)              | East Kazakhstan   | Gold           | 274 428            | 295 447            | 49 984           | yes             | 210 700 004 563 |
| 81  | Shubarkol komir, JSC                             | Karaganda(center) | Coal           | 5 097 678          | 5 097 153          | 525              | yes             | 300 100 210 062 |
| 82  | TNK Kazkhrom, JSC                                | Aktobe            | Chromites      | 71 571 640         | 70 429 002         | 1 142 638        | yes             | 600 900 080 645 |
| 83  | Maikaingold, JSC                                 | Pavlodar          | Gold           | 628 345            | 628 345            | 0                | yes             | 450 400 000 470 |
| 84  | Corporation Duniye, JSC                          | Karaganda(center) | Molybdenum     |                    |                    | 0                | не предоставили | 620 300 215 177 |
| 85  | Zhairemskiy GOK, JSC                             | Karaganda(center) | Manganese      | 2 049 077          | 2 049 077          | 0                | yes             | 241 100 000 153 |
| 86  | Evroaziatskaya energeticheskaya corporation, JSC | Pavlodar          | Coal           | 10 844 864         | 10 787 030         | 57 834           | yes             | 451 400 000 957 |
| 87  | GOK Tort - Kuduk , JSC                           | Pavlodar          | Gold           | 14 768             | 14 768             | 0                | yes             | 620 300 228 476 |
| 88  | Akbastau JV JSC, KazAtomProm NAK, JSC*           | South Kazakhstan  | Uranium        | 2 646 362          | 2 646 115          | 247              | yes             | 600 700 580 705 |
| 89  | AVENUE, LLP                                      | South Kazakhstan  | Vermiculite    | 17 006             | 17 006             | 0                | yes             | 582 100 222 596 |
| 90  | ZDP Kvarc  | East Kazakhstan   | Coal           | 949                | 949                | 0                | yes             | 600 300 010 697 |
| 91  | Cvetmet Engineering, LLP                         | Zhambyl           | Gold           |                    |                    | 0                | not provided    | 600 400 081 920 |
| 92  | GRK Tokhtar, LLP                                 | Kostanay          | Gold           | 1 816              | 1 816              | 0                | yes             | 390 400 212 022 |
| 93  | GRK Kazakhstanskiy nikel, LLP                    | Kostanay          | nickel, cobalt |                    |                    | 0                | не предоставили | 600 900 544 453 |
| 94  | Severnyi katpar, LLP                             | Karaganda)        | Wolfram        |                    |                    | 0                | not provided    | 302 000 246 010 |
| 95  | Metalterminalservice, LLP                        | Karaganda(center) | Manganese      | 6 165              | 6 165              | 0                | yes             | 301 900 004 067 |
| 96  | Karaoba-2005, LLP                                | Karaganda)        | Wolfram        |                    |                    | 0                | не предоставили | 302 000 246 109 |
| 97  | Diana - Aliya, LLP                               | Aktobe            | nickel, cobalt | 1 259              | 1 259              | 0                | yes             | 600 700 532 628 |
| 98  | Bast, LLP  | East Kazakhstan   | Copper         | 562                | 562                | 0                | yes             | 451 600 022 372 |
| 99  | Balause firma , LLP                              | Kyzylorda         | Vanadium       | 12 146             | 12 146             | 0                | yes             | 600 700 127 747 |
| 100 | Syrymbet , JSC                                   | North Kazakhstan  | Tin            | 8 265              | 8 265              | 0                | yes             | 090 500 028 929 |
| 101 | Altyn Ken, LLP Aktas, NP JSC                     | Almaty            | Gold           | 15                 | 15                 | 0                | no              | 600 900 185 411 |
|     | <b>Total:</b>                                    |                   |                | <b>427 466 043</b> | <b>423 196 402</b> | <b>4 464 990</b> | <b>92</b>       |                 |

Notes: \* - Dissagregated reports will be not provided on these Payers in connection with concluding of confidentiality agreement of information provided.

## **Section II. Final report on insignificant tax and non-tax Payments / Receipts by subsoil users whose tax payments were considered insignificant.**

Report on insignificant tax and non - tax Payments / Receipts for 2010 (see Appendix 4, 5) was represented by the Ministry of Industry and New Technologies, Ministry of Oil and Gas of RK on behalf of subsoil users based on contract liabilities (LCC) of subsoil users whose tax payments was considered insignificant. In 2010, LCC reports were made in U.S. Dollars in connection with the Final report of the Payments / Receipts on socially important objectives for 2010 was presented in thousands of U.S. dollars.

The Report reflects actually paid amounts for 2010. The report was prepared in strict accordance with these instructions.

Responsibility for the quality and reliability of information bears the authorized representative of the Ministry of Industry and New Technologies, Ministry of Oil and Gas.

## Appendix 4

The final report of minor tax and non-tax payments / receipts for natural resource users, whose tax is found to be insignificant for 2010 (in thousands USD).

| №<br>п/п | Subsoil user   | Deposit occurrence  | Form<br>A-K | Taxes,<br>total | including:              |     |         |                   |            |             |
|----------|--|---|-------------|-----------------|-------------------------|-----|---------|-------------------|------------|-------------|
|          |  |   |             |                 | Corporate<br>Income Tax | VAT | Bonuses | Severanc<br>e tax | Social tax | Other taxes |
| 1        | LLP KAZPETROL GROUP Sanoil<br>LLP                    | Blocks XXIX-38-C-(partially),<br>D (partially), E (partially)   | EP          | 198,7           |                         |     | 113,1   | 1,6               | 54,4       | 29,6        |
| 2        | "Kurmangazy Petroleum" LLP                           | structure KurmaNGAZY  | EP          | 171,3           |                         |     |         |                   | 171,0      | 0,3         |
| 3        | "OilTechnoGroup" LLP                                 | Blocks  | EP          | 163,1           | 6,2                     |     |         | 3,6               | 101,2      | 52,1        |
| 4        | Company "Tub-Karagan Operating<br>Company B.V."      | Site Tub – Karagan  | EP          | 105,0           |                         |     |         |                   | 105,0      | 0,0         |
| 5        | "Ozturk munay" LLP                                   | Sinelkovskaya area  | EP          | 63,9            |                         |     |         |                   | 12,2       | 51,7        |
| 6        | LLP "Taldykuduk-Gas"                                 | Taldykudukskiy site<br>Karagandy bassein  | EP          | 53,5            |                         |     | 50,0    |                   | 1,9        | 1,5         |
| 7        | LLP TURanium<br>EnerPetroleum(Aral Petroleum)<br>LLP | XXX-VII XIX 43-47 XLI 43-<br>47   | EP          | 49,7            |                         |     |         |                   | 15,1       | 34,6        |
| 8        | JSC "Atyraunaygaz"                                   | site Махамбет; site Бобек   | EP          | 36,0            | 0,0                     | 0,0 | 0,0     | 0,0               | 36,0       | 0,0         |
| 9        | LLP "Nurmanay Petrogas"                              | site North XXVI-<br>22,23(partially),<br>24(partially),25;XXVII-<br>22,23(partially); XXVIII-22,<br>XXIX-22; site South XXX-23,<br>24 (partially),25(partially)<br>XXXI-23(partially),<br>24(partially)25 (partially) | EP          | 30,8            | 0,0                     | 0,0 | 0,0     | 0,0               | 22,4       | 8,4         |
| 10       | LLP "BANS-Munay"                                     | South – West Dossor   | EP          | 29,4            |                         |     |         |                   | 1,1        | 28,3        |
| 11       | LLP "Astana Munai Trade"                             | Chyngyz Telsu area  | EP          | 29,0            |                         |     |         |                   | 9,0        | 20,0        |
| 12       | Ibex Petroleum B.V.                                  | Tamdykol  | EP          | 27,6            |                         | 0,6 |         |                   | 4,8        | 22,2        |
| 13       | LLP "Ecogoneftegaz"                                  | Karagan   | EP          | 26,6            |                         |     |         | 4,2               |            | 22,3        |
| 14       | LLP "Munayli Kazakhstan"                             | Munayli   | EP          | 16,3            |                         | 7,4 |         |                   | 8,9        | 0,1         |
| 15       | LLP JV "Stepniy Leopard Ltd"                         | Group of depositsTeplovsko-<br>Tokarevskaya; Kamenskoye   | P-EP        | 8,3             | 0,0                     | 0,0 | 0,0     | 0,0               | 6,6        | 1,7         |

|               |  |   |    |               |            |            |              |            |              |              |
|---------------|--|---|----|---------------|------------|------------|--------------|------------|--------------|--------------|
| 16            | LLP "Iskanderoil"                                    | Sarsenbay   | P  | 6,3           |            |            |              |            | 1,4          | 4,9          |
| 17            | LLP "Kokmai"   | Blocks  | EP | 5,0           |            |            |              |            | 5,0          | 0,0          |
| 18            | LLP "Yuzhno - Gremiyachenskoye"                      | South-Gremiyachensk                                     | EP | 4,4           |            |            |              |            | 1,3          | 3,1          |
| 19            | LLP "Uralneftegaz"                                   | Prigranichnoye  | EP | 2,3           |            |            |              |            | 0,4          | 1,8          |
| 20            | LLP "Aloil "   | Blocks  | EP | 1,1           |            |            |              |            | 0,5          | 0,6          |
| 21            | LLP "Geoinvest-K"                                    | Dariyins  | EP | 0,9           |            |            |              |            | 0,2          | 0,7          |
| 22            | LLP "Kul - Bas"                                      | Blocks area Kulbas                                      | EP | 0,8           |            |            |              |            |              | 0,8          |
| 23            | Petrom SA company branch ( PETROM Romania. HHO S.A.) | Zhusaly site, Blocks XXV-35,36; XXVI-35; XXVII and etc. | EP | 0,0           |            |            |              |            |              |              |
| 24            | LLP "EmbaUgOil"                                      | Zhubantam   | EP | 0,0           |            |            |              |            |              |              |
| 25            | "PF Embamunaygaz "JSC "EP "KazMunayGas"              | Liman   | EP | 0,0           |            |            |              |            |              |              |
| 26            | LLP "Bakhyt tau"                                     | Kemerkol  | EP | 0,0           |            |            |              |            |              |              |
| 27            | LLP JV "DOSBAS"                                      | Saralzhin; Port - Artur                                 | EP | 0,0           |            |            |              |            |              |              |
| 28            | LLP "ТасМайРисорсиз"                                 | Blocks  | EP | 0,0           |            |            |              |            |              |              |
| 29            | LLP "Samek Development Enterprise"                   | Alibek East   | EP | 0,0           |            |            |              |            |              |              |
| <b>TOTAL:</b> |  |   |    | <b>1029,8</b> | <b>6,2</b> | <b>8,0</b> | <b>163,1</b> | <b>9,5</b> | <b>558,3</b> | <b>284,8</b> |

## Appendix 5

## Information on tax payments mining sector, whose tax payments found not significant for 2010 (in thousands of \$)

| №<br>п/п | Subsoil user                             | Deposit occurrence   | Form A-<br>K | Taxes,<br>total: | В ТОМ ЧИСЛЕ:            |      |         |                  |            |             |
|----------|--|--|--------------|------------------|-------------------------|------|---------|------------------|------------|-------------|
|          |  |  |              |                  | Corporate<br>Income Tax | VAT  | Bonuses | Severance<br>Tax | Social tax | Other taxes |
| 1        | Kazvtoprom, LLP                          | Site VII ( 2 of 3)   | EP           | 98,2             |                         | 57,7 | 40,0    |                  | 0,3        | 0,2         |
| 2        | MLD GRK, LLP                             | Karchiginskoye   | EP           | 96,8             |                         | 30,2 |         |                  | 12,0       | 54,6        |
| 3        | Saryarka JVK NC, JSC                     | Akshoki-3, Shoptikol,<br>Kyzyltilskoye,Zhetimshoky   | P            | 138,2            | 0,0                     | 0,0  | 40,7    | 0,0              | 0,0        | 97,5        |
| 4        | Karatu GPK, Branch of LLP<br>"Kazfosfat" | Kokzhon, site Kistas, Shymbulak,<br>Tesay, Zhanatas,Kistas   | P            | 148,7            | 0,0                     | 0,0  | 0,0     | 96,8             | 35,2       | 16,8        |
| 5        | Zhety Kazna GRK, LLP                     | North-Rozhdestvenskoye   | P            | 93,3             |                         |      |         |                  | 6,9        | 86,4        |
| 6        | Koksu,GRK, LLP                           | Koksu  | P            | 93,1             | 1,8                     |      |         |                  | 20,9       | 70,4        |
| 7        | Esep, LLP                                | Written – off reserves of mine<br>Dubovskaya   | P            | 90,8             |                         | 75,8 |         |                  | 3,3        | 11,6        |
| 8        | Ereimentu GRK, LLP                       | Site Baiguly, Maikol   | P            | 79,5             |                         | 39,6 |         | 10,2             | 8,1        | 21,6        |
| 9        | Kazgeorud, LLP                           | Limannoye, Kundyzdi  | P            | 78,6             | 68,8                    | 0,0  | 0,0     | 0,0              | 0,3        | 9,5         |
| 10       | Ak - Tas, LLP                            | Nadyrbai   | P            | 75,3             |                         |      |         | 5,2              | 14,1       | 56,0        |
| 11       | Silicon mining, LLP                      | Aktas  | P            | 72,1             |                         |      |         | 20,2             | 12,3       | 39,6        |
| 12       | Batys Kalii, LLP                         | Zhiliyanskoye, Chelkarskoye  | EP           | 92,9             | 0,0                     | 0,0  | 0,0     | 0,0              | 27,2       | 65,8        |
| 13       | Brendt, LLP                              | Kutukhinskoye  | EP           | 59,0             |                         |      |         |                  | 37,7       | 21,3        |
| 14       | MULTIPLEX RESOURCES                      | East 1,2,3   | EP           | 57,2             |                         |      |         |                  | 52,3       | 4,9         |
| 15       | Berkut, Fuel and Energy<br>company, JSC  | Oikaragay  | P            | 56,6             | 1,0                     | 10,5 |         |                  | 4,5        | 40,6        |
| 16       | Koitas GRK, LLP                          | deposit Novo-Karagachtinskoye,<br>deposit Shirpakainskoye, dep<br>South Zhaltyrbutakskoye, dep<br>SouthShulkuldukskoye | P            | 84,5             | 0,0                     | 0,0  | 0,0     | 0,0              | 40,0       | 44,5        |
| 17       | Khan - Tengri, JSC                       | Bayankal   | EP           | 54,1             |                         |      |         |                  |            | 54,1        |
| 18       | Kambar GRK, LLP                          | site Kusneckiy (open pit - field 1<br>and 2)   | EP           | 50,4             |                         |      |         |                  | 12,4       | 38,1        |

|    |  |   |    |      |      |      |      |     |      |      |
|----|--|---|----|------|------|------|------|-----|------|------|
| 19 | Dostuk, LLP                                | Maikubenskaya area  | EP | 49,2 |      |      |      |     | 20,6 | 28,6 |
| 20 | Kulan TB, LLP                              | Kulanskoye (site3)  | P  | 47,6 |      | 12,0 |      |     | 5,0  | 30,6 |
| 21 | Kyzyl Kayin Mamyt, LLP                     | Dep. Kara - Obinskoye, dep. Mamyt site East-Uralskiy, dep. Novoshadashinskoye | P  | 83,6 | 0,0  | 0,0  | 0,0  | 0,0 | 52,0 | 31,6 |
| 22 | Ulu Tau K, LLP                             | Tesyktasskoye   | EP | 43,5 |      | 33,3 |      |     | 10,0 | 0,3  |
| 23 | Akniyet- Burga LLP                         | Kokkiya   | EP | 43,1 |      |      |      |     | 35,0 | 8,1  |
| 24 | Galatok, LLP                               | Altynsai  | P  | 41,9 | 10,4 |      |      | 2,4 | 12,7 | 16,3 |
| 25 | Kazakhsanskiy nikel, GRK LLP               | Shevchenskoye   | P  | 41,2 | 25,5 |      |      |     | 12,2 | 3,6  |
| 26 | Fonet Er-Tai AK Mining, LLP                | Ayak - Kodzhan  | EP | 38,4 |      |      |      |     | 15,7 | 22,8 |
| 27 | Didar, LLP                                 | Taldyk - Ashysai  | P  | 38,0 |      |      |      |     | 2,0  | 36,0 |
| 28 | Metalinvest, LLP                           | Kurdayskiy site   | EP | 35,8 |      |      |      |     | 1,0  | 34,8 |
| 29 | Центргеолсъемка, LLP                       | Майозек, site Копкудукколь  | P  | 32,3 | 1,4  | 16,8 |      | 6,9 | 1,0  | 6,2  |
| 30 | Каскад-Н, LLP                              | Кулуджун  | EP | 32,2 |      |      |      |     | 25,4 | 6,8  |
| 31 | Sabtech Jartas Mining, LLP                 | Жаргас  | EP | 29,0 |      |      | 25,0 |     | 3,7  | 0,3  |
| 32 | Zhetysumining, LLP                         | Deposit Dalabay   | EP | 26,8 |      |      |      |     | 24,9 | 1,9  |
| 33 | Altyn - Tas, JV Kazakhstan + Australia LLP | Altyn - Tas, Akmanglay, Andasay, Zhaidarman, Kengyr                           | EP | 26,1 |      |      |      |     | 24,2 | 1,9  |
| 34 | Bailusty Altyn GDP, LLP                    | Bailusty  | P  | 24,0 |      |      |      | 1,1 | 9,3  | 13,6 |
| 35 | Koksay - Muzbel, LLP                       | Koksay  | EP | 22,8 |      |      |      |     | 5,1  | 17,7 |
| 36 | Erkin kvarc, LLP                           | Deposit Aktas   | P  | 21,4 |      | 9,6  |      | 5,8 | 2,8  | 3,2  |
| 37 | Complexnaya GEE, LLP                       | South-Tokhtarovsko-Barambayevskaya area                                       | EP | 20,3 |      | 9,1  |      |     | 7,5  | 3,8  |
| 38 | Saryarka mining, LLP                       | Tuyebay Surtysuiskaya area  | EP | 20,1 |      |      |      |     | 8,7  | 11,4 |
| 39 | Severny Katpar, LLP                        | Severnyi Katpar   | P  | 19,0 |      |      |      |     |      | 19,0 |
| 40 | Komir - Kuat, LLP                          | Site №3 K2 at Karagandy area  | EP | 18,8 |      |      |      |     | 0,1  | 18,7 |
| 41 | НПП Мanganese, LLP                         | Chuuluesk   | EP | 18,0 |      |      |      |     | 6,0  | 12,0 |
| 42 | Masalskiy GOK, LLP                         | Masalskoye  | EP | 17,9 |      |      |      |     | 16,4 | 1,5  |
| 43 | BAR NEO, LLP                               | Itmuryndy   | EP | 17,7 |      |      |      |     | 11,7 | 5,9  |
| 44 | AP-MAH, LLP                                | SHORSKOYE, East site, Keregetas, Shokpartas, Poludennoye, Bestobe             | P  | 16,2 |      | 1,8  |      |     | 6,3  | 8,1  |
| 45 | Kaznikel, LLP                              | Gornostayevskoye  | EP | 15,3 |      |      |      |     | 9,8  | 5,5  |
| 46 | Nurdaulet, PK LLP                          | Khvosty Stepianskoi fabriki   | P  | 13,0 |      |      |      |     | 9,8  | 3,2  |
| 47 | Tauken - Stepnogorsk, LLP                  | Pervomaiskoye   | EP | 12,7 |      | 9,2  |      |     | 0,6  | 2,9  |

|    |  |  |    |      |     |     |     |     |      |     |
|----|--|--|----|------|-----|-----|-----|-----|------|-----|
| 48 | Tentek, LLP                                      | Karamolinskaya area  | P  | 12,2 |     |     |     |     | 4,7  | 7,5 |
| 49 | Boke, LLP  | Boko-Vasilkovskoye ore field   | EP | 11,3 |     |     |     |     | 9,0  | 2,2 |
| 50 | Kazakhstan Minerals Technology, LLP              | Deposit Ashysay  | EP | 10,9 |     |     |     |     | 1,2  | 9,7 |
| 51 | Keregetas GRK, LLP                               | Keregetas area   | EP | 10,1 | 2,1 |     |     |     | 1,6  | 6,4 |
| 52 | Betbastau-Nedra LLP, Nurdaulet GRK, LLP- GOK LLP | Betbastau  | EP | 10,0 |     |     |     |     | 3,3  | 6,7 |
| 53 | Nurdaulet GMK, LLP                               | Karatas I, II, IV  | P  | 9,4  |     |     |     |     | 4,2  | 5,2 |
| 54 | Karaoba-2005, LLP                                | Karaoba  | P  | 8,0  |     |     |     |     | 3,0  | 5,0 |
| 55 | Oral Electro Service, LLP                        | Uzynzhal   | EP | 7,6  |     |     |     |     | 1,6  | 6,0 |
| 56 | Lomonosovskoye, LLP                              | Lomonosovskoye   | EP | 7,4  |     |     |     |     | 5,6  | 1,8 |
| 57 | ExELT, LLP                                       | Zhedeusu   | EP | 6,2  |     |     |     |     | 0,9  | 5,3 |
| 58 | Kazakhstan – Russian mining company, JV LLP      | Drozhirovskoye   | EP | 6,2  |     |     |     |     |      | 6,2 |
| 59 | Asia Invest Corporation, LLP                     | Dep. Jusalinskoye, Dep. Novo-Buranovskoye, Dep. Zharlybutakskoye, Dep. Shandashinskoye, Dep. Aitpayskoye | P  | 14,0 | 0,0 | 0,0 | 0,0 | 0,0 | 14,0 | 0,0 |
| 60 | Kazinvestnedry, JSC                              | Inderskoye №99, №96, №109, №105, №107, №104, №106  | P  | 5,6  |     |     |     |     | 4,2  | 1,5 |
| 61 | Ken Tobe, LLP                                    | Kedei  | EP | 5,2  |     |     |     |     | 4,3  | 0,9 |
| 62 | Zertteu - Sh, LLP                                | Zhartas  | EP | 5,0  |     |     |     |     |      | 5,0 |
| 63 | Saryarka-IRON, LLP                               | Big Krai, Medium Krai  | P  | 6,9  | 0,0 | 0,0 | 0,0 | 0,0 | 6,9  | 0,0 |
| 64 | Avtotransservice, LLP                            | Ekibastuz-Shidertinskaya group   | EP | 4,6  |     |     |     |     | 4,6  | 0,0 |
| 65 | Balkhash geological artel, LLP                   | Site Aktas-1,2, Polymetallic   | EP | 4,5  |     |     |     |     | 1,5  | 3,0 |
| 66 | Mayatas, LLP                                     | Mayatas area.  | EP | 3,4  |     |     |     |     | 1,0  | 2,4 |
| 67 | Keskentas, LLP                                   | West occurrence  | EP | 2,7  |     |     |     |     |      | 2,7 |
| 68 | Taza-Su LLP, Rystas, JSC                         | Chankanay  | P  | 2,6  |     |     |     | 0,1 | 0,7  | 1,8 |
| 69 | Golden Sky, Balkhash, OJSC GRK                   | Karzhantau ore field, Sulushoky, Sholkyzyl,  | EP | 3,5  | 0,0 | 0,0 | 0,0 | 0,0 | 0,0  | 3,5 |
| 70 | Ulbinskiy metallurgicheski zavod, JSC            | Karadzhalskoye   | EP | 1,9  |     | 1,1 |     |     |      | 0,8 |
| 71 | MAGMA WEST, LLP                                  | Mine refuse of the old tailing dump JSC "ZSK"  | EP | 1,6  |     |     |     |     | 1,5  | 0,1 |

|    |                                      |   |    |     |     |     |     |     |     |     |
|----|--------------------------------------|---|----|-----|-----|-----|-----|-----|-----|-----|
| 72 | Cvetmet Engineering, LLP             | Kogadyr VI  | EP | 1,5 |     |     |     |     |     | 1,5 |
| 73 | Paritet, LLP                         | Inderskoye, №№88,<br>94,95,98,991,992,993,994,100   | P  | 1,4 |     |     |     |     | 0,3 | 1,2 |
| 74 | Block Zet, LLP                       | Madeniyet, Stepnyak   | EP | 1,2 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,2 |
| 75 | Argonaft BK, LLP                     | Dumping site IMZ, terricone №4  | EP | 0,8 |     |     |     |     | 0,8 | 0,0 |
| 76 | Bapyes JV, LLP                       | TMO Karsakpay copper works  | EP | 0,7 | 0,0 |     |     |     | 0,5 | 0,2 |
| 77 | Aktobegeorud, LLP                    | Zigansha  | EP | 0,3 |     |     |     |     | 0,2 | 0,1 |
| 78 | Akbakayskiy GMK                      | Dep Kenzhem   | EP | 0,2 |     |     |     |     |     | 0,2 |
| 79 | Dostau-Litos, LLP                    | Karatas site  | P  | 0,0 |     |     |     |     |     | 0,0 |
| 80 | Direct, LLP                          | Zhamantuz   | EP | 0,0 |     |     |     |     |     | 0,0 |
| 81 | Charaltyn, JSC                       | Semipalatinsk region territory  | EP | 0,0 |     |     |     |     |     | 0,0 |
| 82 | Kazakhstan Manganese, LLP            | Aksay, Kartobay   | EP | 0,0 |     |     |     |     |     | 0,0 |
| 83 | Branch "Newmont Kazakhstan Gold LTD" | North-Balkhash area   | EP | 0,0 |     |     |     |     |     | 0,0 |
| 84 | Kazakhaltyn GMK, JSC                 | Aksu (technogenic mineral formation tailing dump), Bestube(technogenic mineral formation tailing dump), quartzitic hill, Zholymbet (technogenic foration) | EP | 0,0 |     |     |     |     |     | 0,0 |
| 85 | Ces - Astana, LLP                    | dep. Phosphate glauconitic sandstone of Ualikhan region   | EP | 0,0 |     |     |     |     |     | 0,0 |
| 86 | Interenergystroy, LLP                | Zhaksy-Arbosokan group of deposits  | EP | 0,0 |     |     |     |     |     | 0,0 |
| 87 | Saryarka komir GOK, LLP              | Site Poliya, Dubovsko – Sokurskaya benk K10,K12   | EP | 0,0 |     |     |     |     |     | 0,0 |
| 88 | Akmola Голд, LLP                     | Tellur-Stepokskoye mining field   | EP | 0,0 |     |     |     |     |     | 0,0 |
| 89 | Pavlodarskiy Vtorchermet, LLP        | Eltay I,II,III, Auezov  | EP | 0,0 |     |     |     |     |     | 0,0 |
| 90 | Metal-Tech LTD                       | Aknaya  | EP | 0,0 |     |     |     |     |     | 0,0 |
| 91 | Geobait-Info, LLP                    | Aulie South-Prishiskoi site   | P  | 0,0 |     |     |     |     |     | 0,0 |
| 92 | Altyn-Aitas, LLP                     | Plato Pakrovskoye, ZHANAMA  | P  | 0,0 |     |     |     |     |     | 0,0 |
| 93 | Karaotyn GRK, LLP                    | Central site of Verkhne-Sokursky deposit  | EP | 0,0 |     |     |     |     |     | 0,0 |
| 94 | Aktobemednaya company, LLP           | Vesenne – Aralchinskoye   | P  | 0,0 |     |     |     |     |     | 0,0 |



|     |                                      |                            |    |               |              |              |              |              |              |               |
|-----|--------------------------------------|----------------------------|----|---------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 95  | RUDGORMASH LLP,<br>Balkhash, AGRK    | Mynaral                    | P  | 0,0           |              |              |              |              |              | 0,0           |
| 96  | TekKazinvest, VEK                    | Karamuryn ore field        | EP | 0,0           |              |              |              |              |              | 0,0           |
| 97  | Kyzyltu, LLP                         | Kyzyltu                    | P  | 0,0           |              |              |              |              |              | 0,0           |
| 98  | ORPEK Mineral Resources, LLP         | Kuzhal, Bestube            | EP | 0,0           |              |              |              |              |              | 0,0           |
| 99  | AltayEnergService, LLP               | Zaisan(Opencast)           | EP | 0,0           |              |              |              |              |              | 0,0           |
| 100 | Vostok-Mining Ltd, LLP               | Kariyernoye, Pustinnoye    | EP | 0,0           |              |              |              |              |              | 0,0           |
| 101 | Adelweis +, LLP                      | Saranskiy site(area K2,K3) | EP | 0,0           |              |              |              |              |              | 0,0           |
| 102 | Buguty Palm,LLP                      | Shynbulak ore field        | EP | 0,0           |              |              |              |              |              | 0,0           |
| 103 | Zhaisan - Kazakhmys OJSC.<br>Ltd LLP | Zhaisan deposit            | P  | 0,0           |              |              |              |              |              | 0,0           |
| 104 | Kundybai, LLP                        | Kundybai                   | EP | 0,0           |              |              |              |              |              | 0,0           |
| 105 | Altyn-Kulager GRK, LLP               | Tobolskoye                 | EP | 0,0           |              |              |              |              |              | 0,0           |
| 106 | Emeral GRK, LLP                      | Delbegeteyskoye            | EP | 0,0           |              |              |              |              |              | 0,0           |
|     | <b>Total:</b>                        |                            |    | <b>2551,9</b> | <b>111,0</b> | <b>306,6</b> | <b>105,7</b> | <b>148,7</b> | <b>702,2</b> | <b>1177,6</b> |

### **Section III. Final Report on Payments / Receipts on government shares in the ownership of the Payer and the results of their reconciliation.**

Report on Payments / Receipts on shares of property owned by government for 2010 (see Appendix 6), filled out by Taxpayers realizing payments on shares of property owned by government and as Recipient, companies acting that authorized by the government to receive these payments.

The reports reflect actual amount made during reporting period. Final report on Payments / Receipts on government shares in the ownership of Payers prepared on the basis of Payers's reports specified in the List of Payers and Recipients who provided reports. Other Payers/Recepients that have a share of ownership which belongs to the Government did not provide reports for unexplained reasons

Payers' reports prepared in accordance with the instructions. Responsibility for the quality and reliability of information carries the first head or authorized representative of the Payer / Recipient.

#### **List of Payers / Recipients who submits a report on Payments / Receipts on government shares in ownership.**

|    | <b>Payers</b>        | <b>TRN/BIN</b> | <b>Recipients</b>     | <b>TRN/BIN</b> |
|----|----------------------|----------------|-----------------------|----------------|
| 1. | KazAtomProm, JSC     | 181600039479   | SWF Samruk-Kazyna,JSC |                |
| 2. | EP KazMunayGas, JSC  | 620100210124   | KazMunayGas, JSC      | 620100210025   |
| 3. | Kazakhturkmunai, LLP | 600900045240   | KazMunayGas ,JSC      | 620100210025   |
| 4. | Tengizchevroil, LLP  | 150090000058   | KazMunayGas, JSC      | 620100210025   |
| 5. | KMG Kumkol, LLP      | 620200277976   | KazMunayGas ,JSC      | 620100210025   |



## Final Report on Payments / Receipts on government shares in ownership of Payers for 2010.

| №. | Name of payer        | TRN/BIN         | The amount of payment according to the payer |                  |                   |                    | The amount of payment according to the recipient |                  |                   |                    | Discrepancy     |               |                   |                    | References to explanations in the narrative part of the report |
|----|----------------------|-----------------|--|------------------|-------------------|--------------------|--|------------------|-------------------|--------------------|-----------------|---------------|-------------------|--------------------|--|
|    |                      |                 | In money terms                               |                  | In kind           |                    | In money terms                                   |                  | In kind           |                    | In money terms  |               | In kind           |                    |  |
|    |                      |                 | thousands tenge                              | thousands USD    | tons of crude oil | M <sup>3</sup> gas | thousands tenge                                  | thousands USD    | tons of crude oil | M <sup>3</sup> gas | thousands tenge | thousands USD | tons of crude oil | M <sup>3</sup> gas |  |
| 1  | 2                    | 2               | 3  | 4                | 5                 | 6                  | 7  | 8                | 9                 | 10                 | 11              | 12            | 13                | 14                 | 15   |
| 1. | KazAtomProm, JSC     | 181 600 039 479 | 8 319 776                                    |                  |                   |                    | 8 319 776  |                  |                   |                    |                 |               |                   |                    |  |
| 2. | EP KazMunayGas, JSC  | 620 100 210 124 | 34 469 605                                   |                  |                   |                    | 34 469 605                                       |                  |                   |                    |                 |               |                   |                    |  |
| 3. | Kazakhturkmunai ,LLP | 600 900 045 240 |  | 1 827            |                   |                    |  | 1 827            |                   |                    |                 | 0             |                   |                    |  |
| 4. | Tengizchevroil, LLP  | 150 090 000 058 |  | 1 247 400        |                   |                    |  | 1 247 400        |                   |                    |                 | 0             |                   |                    |  |
| 5. | KMG Kumkol, LLP      | 620 200 277 976 | 865 000                                      |                  |                   |                    | 865 000  |                  |                   |                    | 0               |               |                   |                    |  |
|    | <b>Total:</b>        |                 | <b>43 654 381</b>                            | <b>1 249 227</b> |                   |                    | <b>43 654 381</b>                                | <b>1 249 227</b> |                   |                    | <b>0</b>        | <b>0</b>      | <b>0</b>          | <b>0</b>           |  |



**Section IV. Final report on Payments / Receipts on socially important objectives provided on the basis LCT of subsoil users whose tax payments were recognized insignificant by NSC.**

The final report on Payments / Receipts on socially important objectives (see Appendix 7, 8) whose tax payments were recognized insignificant by NSC prepared on the basis of LCT reporting on subsoil users. The report reflects the amount of actual payments for 2010. The report was prepared in accordance with the instructions. In 2010, LCT reports were made in U.S. Dollars, in connection with the final report on Payments / Receipts on socially important objectives for 2010 is presented in thousands of U.S. dollars. The data in the report shows for each facility subsoil user whose taxes were found to be insignificant. The report does not include facilities for subsurface exploration.

Appendix 7

Final report on costs for socially important objectives on the basis of data submitted by LKU subsoil users oil and gas sector whose tax payments were recognized insignificant 2010 by NSC (in \$ thousands).

| №  | Subsoil user                                    | Deposit occurrence  | Form A-K | Taxes, total: | Social sphere | Monitoring of subsurface contamination | Liquidation fund | Training | Insurance |
|----|---|---|----------|---------------|---------------|--|------------------|----------|-----------|
| 1  | LLP KAZPETROL GROUP Саh-Ойл LLP                 | Blocks XXIX-38-C-(partially), D (partially), E (partially)  | EP       | 198,698       | 475,097       | 86,868                                 | 38,236           | 21,182   | 11,695    |
| 2  | LLP "Kurmangazy Petroleum"                      | structure Kurmangazy  | EP       | 171,3         | 330           | 155                                    |                  | 952      | 49        |
| 3  | LLP "OilTechnoGroup"                            | Blocks  | EP       | 163,1         | 63,6          | 36,4                                   |                  | 306,9    | 8,2       |
| 4  | Company "Tub - Karagan Operating Company B.V."  | Site Tub - Karagan  | EP       | 105           | 500           | 119,6                                  |                  | 500      | 43,6      |
| 5  | LLP "Ozturk-Munay"                              | Sinenikovskaya area   | EP       | 63,9          | 50            | 8,5                                    |                  | 0,8      | 1,3       |
| 6  | LLP "TaldyKuduk-Gas"                            | Taldykuduksky site, Karagandy coal mining field   | EP       | 53,47         |               |  |                  |          |           |
| 7  | LLP TUranium EnerPetroleum (Aral-Petroleum) LLP | XXX-VII XIX 43-47 XLI 43-47   | EP       | 49,664        |               |  |                  | 47,432   |           |
| 8  | JSC "Atyraumunaygas"                            | site Makhambet; site Bobek  | EP       | 36            | 150           | 0                                      | 0                | 16       | 0,3       |
| 9  | LLP "Nurmunay Petrogas"                         | site Severnyi within blocks XXVI-22,23(partially), 24(partially),25;XXVII-22,23(partially); XXVIII-22, XXIX-22; site South within blocks XXX-23, 24 (partially),25(partially) XXXI-23(partially), 24(partially)25 (partially) | EP       | 30,8          | 520,8         | 0                                      | 72               | 90,8     | 14        |
| 10 | LLP "BANS-Munay"                                | Dossor Southern-West  | EP       | 29,4          | 3,4           |  | 5,43             |          |           |
| 11 | LLP "Astana Munai Trade"                        | area Chyngyz Telsu  | EP       | 28,999        |               | 6,061                                  |                  | 22,716   | 4,771     |
| 12 | Ibex Petroleum B.V.                             | Tamdykol  | EP       | 27,606        |               |  |                  | 13,398   | 2,988     |
| 13 | LLP "Ecogoneftegas"                             | Karagan   | EP       | 26,558        |               |  | 0,07             | 12,451   | 0,135     |
| 14 | LLP "Munayli Kazakhstan"                        | Munayli   | EP       | 16,32         |               |  |                  |          | 7,17      |
| 15 | LLP JV "Stepnoi Leopard Ltd"                    | Teplovso-Tokarevska group of deposits; Kamenskoye   | P-EP     | 8,3           | 0             | 0                                      | 0                | 0        | 61,4      |
| 16 | LLP "Iskanderoil"                               | Sarsenbay   | P        | 6,27          |               |  | 44,8             | 44       | 4,43      |

|    |  |   |    |               |               |              |              |               |              |
|----|--|---|----|---------------|---------------|--------------|--------------|---------------|--------------|
| 17 | LLP "Kokmai"   | Blocks  | EP | 4,96          | 42,17         |              | 30,01        | 33,93         |              |
| 18 | LLP "Yuzhno-Gremiyachenskoye"                        | Yuzhno-Gremiyachenskoye                                 | EP | 4,4           |               |              | 0,3          | 0,45          |              |
| 19 | LLP "Uralneftegaz"                                   | Prigranichnoye  | EP | 2,285         |               |              | 33,94        | 36,65         |              |
| 20 | LLP "ALAOIL "  | Blocks  | EP | 1,114         | 3,393         |              |              | 52,328        | 2,584        |
| 21 | LLP "Geoinvest -K"                                   | Dariynskoye   | EP | 0,85          |               |              | 0,01         | 0,86          | 0,0005       |
| 22 | LLP "Kul - Bas"                                      | Blocks of area Kulbas                                   | EP | 0,8           | 10            | 5,3          | 30,65        | 33,95         | 2,2          |
| 23 | Petrom SA Company branch ( PETROM Romania. HHO S.A.) | Site Zhusaly, Blocks XXV-35,36; XXVI-35; XXVII and etc. | EP | 0             |               | 30,9         |              |               | 1            |
| 24 | LLP "EmbaUgOil"                                      | Zhubantam   | EP | 0             |               |              |              |               |              |
| 25 | LLP JV "DOSBAS"                                      | PORT-Artur; Saralzhin                                   | EP | 0             |               |              |              |               |              |
| 26 | LLP "Bakhyt tau"                                     | Kemerkol  | EP | 0             |               |              |              |               |              |
| 27 | "PF Embamunaygaz "JSC "EP "KazMunayGas"              | Liman   | EP | 0             | 33,9          |              | 318,6        | 517,9         |              |
| 28 | LLP "TasMaiResources"                                | Blocks  | EP | 0             |               |              |              |               |              |
|    |  | <b>Total:</b>   |    | <b>1029,8</b> | <b>2182,4</b> | <b>448,6</b> | <b>574,0</b> | <b>2703,7</b> | <b>214,8</b> |



**Final report on costs for socially important gobjectives based on the data submitted by LCU on subsoil users of mining sector whose tax payments were considered insignificant by NSC for 2010. (in \$ thousands).**

| №  | Subsoil user                                   | Deposit occurrence  | Form A-K | Taxes, total: | Social sphere | Monitoring of subsurface contamination | Liquidation fund | Training | Insurance |
|----|--|---|----------|---------------|---------------|--|------------------|----------|-----------|
| 1  | KazVtorProm, LLP                               | Site VII (area 2 and 3)                                     | EP       | 98,2          |               |  |                  |          | 5,6       |
| 2  | MLD GRK, LLP                                   | Karchiginskoye  | EP       | 96,8          | 8,5           |  | 1,7              | 1,5      | 1,3       |
| 3  | Saryarka JV NK, JSC                            | Akshoky-3, Shoptykol, Kyzyltelskoye, Zhetimshoky            | P        | 138,2         | 0,0           | 0,0                                    | 0,0              | 0,0      | 0,0       |
| 4  | Karatau GPK, Branch of "Kazphosphat" LLP       | Kokzhon, site Kistas, Shymbulak, Tiyesay, Zhanatas, Kistas. | P        | 148,7         | 135,8         | 17,4                                   | 0,9              | 7,0      | 4,6       |
| 5  | Zhety Kazna GRK, LLP                           | Severo - Rozhdestvenskoye                                   | P        | 93,3          |               |  |                  | 8,2      |           |
| 6  | Koksu GRK, LLP                                 | Koksu   | P        | 93,1          | 2,0           |  | 0,2              |          | 14,2      |
| 7  | Esep, LLP                                      | Written –off reserves of mine Dubovskaya                    | P        | 90,8          |               |  | 0,3              | 2,9      | 6,8       |
| 8  | Ерейментай ГПК, LLP                            | Site Baigaly, Maikol  | P        | 79,5          | 6,0           |  | 1,7              | 1,7      | 0,5       |
| 9  | KazGeoRud, LLP                                 | Limannoye, Kundyzdy   | P        | 78,6          | 765,8         | 0,0                                    | 0,0              | 0,0      | 0,0       |
| 10 | Ак-Тас, LLP                                    | Nadyrbay  | P        | 75,3          | 6,8           |  |                  | 2,8      | 4,0       |
| 11 | Silicon mining, LLP                            | Aktasskoye  | P        | 72,1          |               |  | 3,0              |          |           |
| 12 | Batys Kalii, LLP                               | Zhiliyanskoye, Chelkarskaya                                 | EP       | 92,9          | 0,0           | 0,0                                    | 14,1             | 14,0     | 0,0       |
| 13 | Brendt, LLP                                    | Kutukhinskoye   | EP       | 59,0          |               |  |                  | 1,6      | 2,0       |
| 14 | MULTIPLEX RESOURCES                            | Vostok 1,2,3  | EP       | 57,2          |               |  | 0,5              | 11,6     | 27,9      |
| 15 | Berkut, Toplivno-energeticheskaya company, JSC | Oikaragay   | P        | 56,6          | 7,5           | 8,3                                    | 0,3              | 0,3      | 3,7       |

|    |  |  |    |      |       |     |      |      |      |
|----|--|--|----|------|-------|-----|------|------|------|
| 16 | Koitas GRK, LLP                        | Dep Novo-Karagactinskoye, Dep Shirpakainskoye, Dep Yuzhno-Zhaltyrbutakskoye, Dep YuzhnoShuulkudukskoye | P  | 84,5 | 50,0  | 0,0 | 0,0  | 13,4 | 0,0  |
| 17 | Khan Tengri, JSC                       | Bayankal   | EP | 54,1 |       |     |      |      |      |
| 18 | Kambar GRK, LLP                        | site Kuznetskiy(open – fit field 1 and 2)  | EP | 50,4 |       | 7,0 | 0,6  | 2,4  | 4,2  |
| 19 | Dostyk, LLP                            | Maikubenskaya area   | EP | 49,2 |       |     | 1,0  | 10,0 | 0,2  |
| 20 | Kulan TB, LLP                          | Kulanskoye (site3)   | P  | 47,6 |       |     |      | 2,7  | 1,0  |
| 21 | Kyzyl Kayin Мамыт, LLP                 | Dep Kara-Obinskoye, dep Mamyt site Vostochno-Uralskiy, dep Novoshadashinskoye                          | P  | 83,6 | 46,4  | 2,2 | 0,6  | 1,5  | 15,4 |
| 22 | Ulu Tau K, LLP                         | Tesiktasskoye  | EP | 43,5 |       |     | 8,4  | 27,9 | 0,5  |
| 23 | Akniyet - Burga LLP                    | Kokkiya  | EP | 43,1 | 1,7   |     | 1,7  | 10,0 | 1,7  |
| 24 | Galotek, LLP                           | Altynsay   | P  | 41,9 |       |     |      |      |      |
| 25 | Kazakhstanskiy nikel, GRK LLP          | Shevchenskoye  | P  | 41,2 | 10,0  |     |      |      | 10,7 |
| 26 | Fonet Er-Tai AK Mining, LLP            | Ayak - Kodzhan   | EP | 38,4 | 8,5   |     | 0,1  |      |      |
| 27 | Didar, LLP                             | Taldyk -Ashesay  | P  | 38,0 | 1,5   |     |      | 0,3  |      |
| 28 | Metalinvest, LLP                       | Kurdaiskaya area   | EP | 35,8 |       |     | 0,7  | 0,7  |      |
| 29 | Centergeaolsiyeka, LLP                 | Maiozek, site Kopkudukkol  | P  | 32,3 | 0,5   |     | 2,0  | 3,3  |      |
| 30 | Kaskad-H, LLP                          | Kuludzhun  | EP | 32,2 | 110,0 |     | 12,5 | 25,0 |      |
| 31 | Sabtech Jartas Mining, LLP             | Zhartas  | EP | 29,0 | 6,8   |     | 0,6  | 0,5  | 0,2  |
| 32 | Zhetysugeomining, LLP                  | Deposit Dalabay  | EP | 26,8 | 33,3  |     | 3,8  | 7,5  |      |
| 33 | Altyn-Tas,JV +Kazakhstan Australia LLP | Altyn-Tas, Akmanglay, Andasay, Zhaidarman, Kengyr.   | EP | 26,1 |       |     | 7,0  | 7,0  | 3,6  |
| 34 | Bailusty Altyn GDP, LLP                | Bailusty   | P  | 24,0 |       |     |      |      |      |
| 35 | Koksay-Muzbel, LLP                     | Koksai   | EP | 22,8 | 10,6  |     | 14,9 | 12,3 | 9,1  |
| 36 | Erkin kvarc, LLP                       | Pile of deposit Aktas  | P  | 21,4 | 1,5   |     | 0,2  | 0,7  | 1,7  |

|    |  |   |    |      |       |     |      |      |     |
|----|--|---|----|------|-------|-----|------|------|-----|
| 37 | Komplexnaya GEE, LLP                             | Yuzhn-Tokhtarovsko-Barambayvskaya area                                  | EP | 20,3 | 0,8   | 7,1 | 4,0  |      |     |
| 38 | Saryarka mining, LLP                             | Tuyebai-Surtusuiskaya area  | EP | 20,1 | 6,5   |     | 9,2  | 11,1 | 0,7 |
| 39 | Severnyi katpar, LLP                             | Severniy katpar   | P  | 19,0 | 15,0  |     | 5,0  | 2,0  | 2,0 |
| 40 | Komir-Kuat, LLP                                  | Site №3 are.K2 in Karagandy region                                      | EP | 18,8 |       |     | 0,6  | 1,4  |     |
| 41 | HHIII Manganese, LLP                             | Chuluuesk   | EP | 18,0 | 1,4   |     | 0,3  | 1,5  | 2,0 |
| 42 | Masalskiy GOK, LLP                               | Masalskoye  | EP | 17,9 | 20,1  |     | 10,2 | 6,6  | 1,9 |
| 43 | BAR NEO, LLP                                     | Itmuryndy   | EP | 17,7 | 49,9  |     | 4,3  |      | 2,4 |
| 44 | AR-MAN, LLP                                      | Shorskoye, Vostochniy site, Keregetas, Shokpartas, Poludennoye, Bestobe | P  | 16,2 |       |     |      | 2,0  |     |
| 45 | Kaznikel, LLP                                    | Gornostayevskoye  | EP | 15,3 | 5,1   |     |      | 16,8 | 0,6 |
| 46 | Nurdaulet, PK LLP                                | Tail of Stepniyak factory   | P  | 13,0 | 5,0   | 1,0 | 7,6  | 4,5  | 1,9 |
| 47 | Tauken -Stepnogorsk, LLP                         | Pervomaiskoye   | EP | 12,7 | 9,0   |     | 30,0 |      |     |
| 48 | Tentek, LLP                                      | Karamolinskaya area   | P  | 12,2 | 55,8  |     | 0,0  | 2,0  |     |
| 49 | Boke, LLP  | Boko-Vasilkovskoye mine field   | EP | 11,3 |       |     | 4,2  | 3,0  | 1,9 |
| 50 | Kazakhstan Minerals Technology, LLP              | Deposit Ashisai   | EP | 10,9 |       |     |      |      |     |
| 51 | Keregetas GRK, LLP                               | Keregetas area  | EP | 10,1 |       |     |      |      |     |
| 52 | Betbastau - Nedra LLP, Nurdaulet GRK, LLP-GOKLLP | Betastau  | EP | 10,0 | 5,0   | 2,0 | 1,3  | 2,5  | 1,5 |
| 53 | Nurdaulet GMK, LLP                               | Karatas I, II, IV   | P  | 9,4  |       |     | 2,1  | 5,2  | 1,3 |
| 54 | Karaoba-2005, LLP                                | Karaoba   | P  | 8,0  | 8,0   |     | 1,0  | 3,0  | 2,0 |
| 55 | Oral Electro Service, LLP                        | Uzynzhal  | EP | 7,6  | 250,0 |     | 15,1 | 5,2  | 0,0 |
| 56 | Lomonosovskoye, LLP                              | Lomonosovskoye  | EP | 7,4  | 48,0  |     | 1,8  | 4,0  |     |
| 57 | ExELT, LLP                                       | Zhedeusu  | EP | 6,2  | 7,1   |     | 0,5  | 0,5  |     |

|    |   |  |    |      |      |     |     |      |     |
|----|---|--|----|------|------|-----|-----|------|-----|
| 58 | Kazakhstan-Russian mining company, JV LLP | Drozhirovskoye   | EP | 6,2  |      |     |     |      |     |
| 59 | Corporatin Asia - Inest, LLP              | Dep. Zhusalinskoye, Dep. Novo-Buranovskoe, Dep. Zharlybutakskoye, Dep. Shandashinskoye, Dep. Aitpayskoye | P  | 20,0 | 0,0  | 0,0 | 0,0 | 0,0  | 0,0 |
| 60 | KazInvestNedry, JSC                       | Inderskoye №99, №96, №109, №105, №107, №104, №106  | P  | 5,6  |      |     |     |      |     |
| 61 | Ken Tobe, LLP                             | Kedei  | EP | 5,2  | 20,4 |     | 0,6 | 1,8  |     |
| 62 | Zertteu – SH, LLP                         | Zhartas  | EP | 5,0  | 4,0  |     | 1,0 | 1,0  |     |
| 63 | Saryarka-IRON, LLP                        | Bolshoi Krai, Medium Krai  | P  | 6,9  | 0,0  | 0,0 | 0,0 | 0,0  | 0,0 |
| 64 | Autotransservice, LLP                     | Ekibastuz-Shidertinskaya group   | EP | 4,6  | 1,1  |     |     |      |     |
| 65 | Balkhashskaya geoloicheskaya artel, LLP   | Site Aktas-1,2, Polymetallic   | EP | 4,5  |      |     |     | 4,1  |     |
| 66 | Mayatas, LLP                              | Mayatas territory.   | EP | 3,4  |      |     | 0,4 | 1,6  | 0,5 |
| 67 | Keskentas, LLP                            | West mine occurrence   | EP | 2,7  |      |     | 0,0 | 0,7  |     |
| 68 | Taza-Sy LLP, Rystas, JSC                  | Chankanay  | P  | 2,6  |      |     | 0,1 | 0,0  |     |
| 69 | Golden Sky, Balkhash, JSC GRK             | Karzhantau mine field, Sulushoky, Sholkyzyl.   | EP | 3,5  | 0,0  | 0,0 | 0,0 | 5,0  | 0,0 |
| 70 | Ulbinskiy metallurgicheskiy zavod JSC     | Karadzhal'skoye  | EP | 1,9  |      |     |     |      |     |
| 71 | MAGMA WEST, LLP                           | Mine refuse of the old tailing dump JSC "ZSZ"  | EP | 1,6  | 2,6  |     | 2,2 | 0,7  |     |
| 72 | Cvetmet Engineering, LLP                  | Kogadyr  | EP | 1,5  |      |     |     | 11,4 |     |
| 73 | Paritet, LLP                              | Inderskoye, №№88, 94,95,98,991,992,993,994,100   | P  | 1,4  |      |     |     |      | 1,0 |
| 74 | Block zet, LLP                            | Madeniyer, Stenyak   | EP | 1,2  | 0,0  | 0,0 | 0,0 | 4,0  | 0,0 |

|    |                                      |   |    |     |       |  |      |      |     |
|----|--------------------------------------|---|----|-----|-------|--|------|------|-----|
| 75 | Argonavt VK, LLP                     | Pile IMZ, tericone №4   | EP | 0,8 |       |  |      |      |     |
| 76 | Bapyes JV, LLP                       | TMO Karsakpay brass works factory   | EP | 0,7 | 60,0  |  |      | 1,0  |     |
| 77 | Aktobegeorud, LLP                    | Zigansha area   | EP | 0,3 |       |  |      |      | 0,3 |
| 78 | Akbakayskiy GMK                      | Area Kenzhe   | EP | 0,2 | 0,0   |  | 0,0  | 0,4  |     |
| 79 | Kazakhaltyn GMK, JSC                 | Aksu (technogenic formation of tailing dump), Bestube (technogenic formation of tailing dump), Quarzitic hill, Zholymbet(technogenic formation) | EP | 0,0 |       |  |      |      |     |
| 80 | Charaltyn, JSC                       | Semypalatinsk region  | EP | 0,0 |       |  |      |      |     |
| 81 | Buguty-Palm,LLP                      | Shunbulak mine field  | EP | 0,0 | 1,0   |  | 0,1  | 0,1  |     |
| 82 | Zhaisan - Kazakhmys JSC. MAP LTD LLP | Zhaysan occurrence  | P  | 0,0 | 701,5 |  |      |      |     |
| 83 | Metal-Tech LTD, Company              | Akmaya  | EP | 0,0 |       |  |      |      |     |
| 84 | RUDGORMASH LLP, Balkhash, AGRK       | Mynaral   | Д  | 0,0 |       |  | 2,1  | 2,1  |     |
| 85 | Tek Kazinvest, VEK                   | Karamurunsk mine field  | EP | 0,0 |       |  |      |      |     |
| 86 | ORPEK Mineral Resources, LLP         | Bestube, Kuzhal   | EP | 0,0 |       |  |      |      |     |
| 87 | Akmola gold, LLP                     | Tellur-Stepokskoye mine field   | EP | 0,0 |       |  |      |      |     |
| 88 | LLP "Aktobemednaya company"          | Vesenne - Aralchinskoye   | P  | 0,0 | 58,7  |  | 12,0 | 59,2 |     |
| 89 | LLP "АлтайEnergоService"             | Zaisan (open-pit)   | EP | 0,0 |       |  |      |      |     |
| 90 | Altyn - Aitas, LLP                   | Plato Pokrovskoye, ZHANAMA  | EP | 0,0 | 1,6   |  | 1,5  | 1,6  |     |

|               |                                      |  |    |               |               |             |              |              |              |
|---------------|--------------------------------------|--|----|---------------|---------------|-------------|--------------|--------------|--------------|
| 91            | Vostok Mining Ltd, LLP               | Kariernye, Pustynnoye                          | EP | 0,0           |               |             |              |              |              |
| 92            | Saryarka komir GOK, LLP              | Site Poliya,Dubovsko –Sokurskaya plast K10,K12 | EP | 0,0           |               |             |              |              |              |
| 93            | Direct, LLP                          | Zhamantuz                                      | EP | 0,0           | 2,2           |             | 10,0         | 10,0         |              |
| 94            | Dostau-Litos, LLP                    | Site Karatas                                   | P  | 0,0           |               |             |              |              |              |
| 95            | Interenergostroy, LLP                | Zhaksy-Arbasokkanskaya group of deposits       | EP | 0,0           |               |             |              |              |              |
| 96            | Kazakhstan Manganese, LLP            | Aksay, Kartobay                                | EP | 0,0           |               |             |              |              |              |
| 97            | Kyzyltu, LLP                         | Kyzyltu  | P  | 0,0           |               |             |              |              |              |
| 98            | Adelvase +, LLP                      | Saranskiy site(area K2,K3)                     | EP | 0,0           |               |             |              |              |              |
| 99            | Geobait-Info, LLP                    | Auliye Yuzhno-Prishiskoy site                  | P  | 0,0           | 20,0          |             | 7,1          | 7,1          |              |
| 100           | Karaotyn GRK, LLP                    | Central site of Verkhne-Sokurskiy deposit      | EP | 0,0           |               |             | 2,4          |              |              |
| 101           | Emerald GRK, LLP                     | Delbegeteiskoye                                | EP | 0,0           |               |             |              |              |              |
| 102           | Altyn - Kulager GRK, LLP             | Tobolskoye                                     | EP | 0,0           |               |             |              |              |              |
| 103           | Kundybay, LLP                        | Kundybay                                       | EP | 0,0           |               |             | 2,3          | 1,5          |              |
| 104           | Pavlodar Vtorchermet, LLP            | Auezovskiy, Eltayskoye I,II,III, Kopotkinskoye | EP | 0,0           |               |             |              |              |              |
| 105           | Ces - Astana, LLP                    | Phosphorit glauconitic sand of Ualikhan region | EP | 0,0           | 2,5           |             |              | 1,0          |              |
| 106           | Branch "Newmont Kazakhstan Gold Ltd" | North-Balkhash area                            | EP | 0,0           |               |             |              |              |              |
| <b>Total:</b> |                                      |  |    | <b>2557,9</b> | <b>2575,4</b> | <b>45,1</b> | <b>215,7</b> | <b>362,5</b> | <b>139,0</b> |

**Section V. Final Report on Payments / Receipts on socially important objectives for subsoil users whose tax payments were recognized significant by NSC and the results of their reconciliation.**

The final report on Payments / Receipts on socially important objectives for subsoil users whose tax payments were recognized significant by NSC (see Appendix 9, 10) was made based on the reports of subsoil users. Payment reports on socially important objectives filled out by Payers of oil and gas and mining industry, whose tax and non-tax payments are significant according to the NSC decision dated May 12, 2011 Minutes № 28, payment shall be in accordance with the obligations under LCT. Payments for social development, local infrastructure, for socially important purposes may exceed the amounts specified in the performance of contractual obligations, as the Company may, at its discretion, to finance the above activities as sponsorship and appeals from businesses and individuals. In this case, the excess of the cost of the above objectives should be reported LCT in 'cost of social services and local infrastructure. "

Reports LCT for 2010 payments to "Social contributions to the social sphere and infrastructure" includes the total amount. Reports were provided by Payers in U.S. dollars. Therefore, reconciliation was not possible to carry out in 2010.

The final report on Payments / Receipts on socially important objectives for 2010 was prepared on the basis of reports "Social contributions to the social sphere and infrastructure" provided by the Payers. Reports were prepared in accordance with the instructions.

## **Section VI. Description of work performed including an explanation of the discrepancies causes between Payers and Recipients, and a list of discrepancies, the causes of which have not been established.**

During the reconciliation of the "Report on significant tax and non-tax Payments / Receipts" conducted the following procedures:

1. There was clarified the list of Payers of oil and gas and mining sectors, which were involved in the reconciliation report for 2010. Taxpayers lists was approved by NSC Protocol № 33 dated 18.10.2012 .(Appendix № 3.4). Appendix № 3 reflects the list of Payers of the oil and gas sector, which reconciles records. Appendix № 4 shows the list of Payers of mining sector, which reconciles records. During 2010, the confirmed list included 173 Payers (including branches), including the mining sector - 101 and the oil and gas sector - 72.

This list included Payers of taxes and other obligatory payments to the budget, which, according to the decision of the NSC May 12, 2011 Minutes № 28 are significant and the signatories of the MoU:

- Mining companies referred to the category of large taxpayers by Government Resolution;
- Mining companies that extract hydrocarbons with annual payments to the budget more than 30 million tenge;
- Mining companies, mining solid minerals, with annual payments to the budget exceeds 15 million tenge.

In the reconciliation for 2010 (6th National Report), there were 50 Payers more than the reconciliation for 2009 (5th National Report).

Certain number of Payers participating in the reconciliation of 2010 is significantly higher than the number of Payers participating in the reconciliation of 2009. In the reconciliation of 2010 (6th National Report), there were 50 payers more than the reconciliation of 2009 (5th National Report).

There were sent report forms and instructions on how to complete the forms and schedule date for report submission to the Payers.

2. 165 Payers out of 173 submitted reports for reconciliation. Reasons for eight Payers who has not submitted reports:

- One Payer recalled the subsoil use contract ( "Samek Devolpent Enterprise"LLP) according to the Ministry of Industry and New Technologies;
- JSC "Corporation Dunie" provided a letter that the taxes and payments to the budget in 2010 was not made;
- "North Katpar" LLP, "GRK Jeti Kazyna» provided letters that are not signatories to the MOU and budget payments are not significant;
- "GRK Kazakhstan Nickel"LLP, "Karaoba-2005" Ltd" LLP, "Non-Ferrous Engineering" and "Kulan TB" LLP did not provide reports in connection with the fact that payments of these companies are not significant;
- LLP «Dala Mining» report did not provide for unknown reasons.

According to LKU the 6 Payers (except of "Samek Devolpent Enterprise" LLP,"Corporation Dunie" LLP, "Dala Mining"LLP) made payment of taxes and payments to the budget in the amount of 210,700 U.S. dollars (converted at the exchange rate on December 31, 2010 totaled 31 057 200 tenge or 0.73% of the income received in the budget from the mining sector Payers)

Reports provided by the Payer was completed in accordance with the instructions for completing the report in compliance with the budget classification code according to Uniform Budget Classification of the Republic of Kazakhstan, approved by Government of the Republic of Kazakhstan № 1362 dated 24 December 2004 for the respective year.

The works with Payers were performed before the reconciliation (data clarification, correct technical errors related to violation of the procedure for compiling the report according to instructions). Payers' reports for 2010 have comments and errors in the calculation of the results, because the form of the report was provided in Microsoft Word, the results were not stamped by Payers. Prior to reconciliation, the technical error were corrected by Payers. Several Payers submitted reports for 2010 and 2011 in one report ("Bakyrchik GFC" LLP, "Inter Gold Capital" LLP). During the reconciliation reports have been provided separately by year.



3. During the reconciliation revealed discrepancies between reports provided by Payers with the data provided by the Recipient. All Payers with discrepancies were requested to send detailed information about differences. Payer did not accept discrepancies so there were presented statements from the account of the Payer by which detected a discrepancy for the period.

- Receiver shows statements from the account of the Payer on which there was a discrepancy in the same period;
- Payer presents documents which confirms payment amount on which there was a discrepancy by documents, such as bank statements, personal accounts, confirming payment by tax credits from other taxes, etc.

3 Payers of oil and gas sector ("CNPC Aidan Munay", North Caspian Operating Company, KB Agip Karachaganak) did not provide supporting data on found discrepancies.

Recipient did not provide explanation on found discrepancies where Payers did not accept discrepancies and provided them with supporting documents (personal accounts, vouchers and acts of reconciliation settlement).

Description of discrepancies has been provided in Section I.

Four Payers provided Reports in US dollars as they works according to the subsoil use contracts, taxes and other obligatory payments to the budget in foreign currency (U.S. dollars).

During reconciliation of the Payer's reports there was confirmed conversion and transfer of funds to the budget in tenge.

At reconciliation report there was produced recalculation of foreign currency to tenge, the date of transfer of payments to the budget, where discrepancies between reports of Payer and Recipient was not established. In addition, Recipient's data (Ministry of Finance) were verified by the Accounts Committee for Control over Execution of the RK budget.

The result of the work was "Final report on significant tax and non-tax Payments / Receipts" and the 6th National Report for 2010.

Summation of discrepancies in "Final Report on significant tax and non-tax Payments / Receipts" for each tax determined without consideration of the sign (plus, minus), in accordance with the Terms of Reference.

## **Section VII. Recommendations on the causes of discrepancies and improving the process of reconciliation.**

According to the results of the reconciliation, we recommend:

1. Payers should provide "Report on significant tax and non-tax Payments" with cover letter which states TRN of Payer and if any branch or office to indicate their name and TRN.
3. To improve the quality of drawing up the report in compliance with the instructions for completing the report for Payers that presented "Report on the significant tax and non-tax Payments" to reconciliation.
4. To include the operating Companies in the process of reconciliation "Report on significant tax and non-tax Payments" in the event that they make payments to the budget on behalf of the subsoil under the terms of production sharing agreements and agency agreements to avoid discrepancies in the future.
5. To oblige operating companies which make payments to the budget on behalf of the subsoil under the terms of contracts and agency agreements; to present the Companies on reconciliation "Report on significant tax and non-payment" in the context of Companies on behalf of which they make payments. To provide the reconciliation data for each payment upon reflection of paid foreign currency payments in addition to the Company paid in currency: name and TRN of the tax authority - the Recipient, № and date of the payment order, amount, BCC.
6. To oblige Recipient (Tax Committee and Ministry of Finance of Kazakhstan Customs Committee of the Ministry of Finance of the Republic of Kazakhstan) to provide data on income payments for the period specified in the Terms of Reference and make clarification of discrepancies upon receipt of supporting documents from the Company on reconciliation (from Payers). To attract officers in provision of forms "Report on significant tax and non-tax Receipts" on a regular basis, and with the responsibility for the information provided.
7. To include in the Work plan for 2013 carrying out NSC for responsible officials of Payers and Recipients to teach training seminar-trainings on Compliance Instructions for completing the report forms for reporting.

### **Recommendations to improve reporting forms**

1. It is necessary to make changes to the form in connection with the addition of the new BCC (106110, 105109) on Customs duties (due to the introduction of the Customs Union).
2. To transfer report form to Excel format and reflect necessity of completing the summary line in the instructions for completing the reporting forms.
3. Due to the fact that on line 19, "Other fees and payments to the budget" includes more than 20 BCC and Tax Committee does not include personal accounts on this BCC, reconciliation is performed on the basis of payments that the Tax Committee does not recognize as supporting documents. We recommend taking off from the report "Other fees and payments to the budget" due to the impossibility of reconciliation and the immateriality of payments.
4. The report form Appendix 14 "Social contributions to the social sphere and infrastructure" – no need to consider contributions on training contacts payments, as for contributions to training, the Payers produce large amounts under contract for subsoil use and Payers have large number of recipients on this line.
5. It is necessary to amend on submission of the additional information in attached to the form number 1, the decoding of payments in foreign currency: name and TRN of the tax authority - the Recipient, № and date of the payment order, the amount, BCC.

## **Glossary of terms used in the report.**

**NSC** - National Stakeholder Council;

**MOU** - Memorandum of Understanding on Transparency Initiative Extractive Industry in the Republic of Kazakhstan;

**EITI** - Transparency Initiative Extractive Industry in the Republic of Kazakhstan;

**BCC** - Budget classification code;

**LCT** - license / contract terms.

**General director,**

**Auditor:**

Qualification certificate number 0318

Dated 02 May 1997.

**The head of group:**



**Nurgaziev T.E.**

**Ganzha E.I.**