



EITI

KAZAKHSTAN

Extractive Industry
Transparency Initiative



NATIONAL REPORT

On the implementation of the Extractive Industry
Transparency Initiative in Kazakhstan

2011

(complete version)



KAZAKHSTAN-2012

7th NATIONAL REPORT

About Extractive Industry Transparency Initiative implementation in the Republic of Kazakhstan in 2011

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 Receipients' data for 2011.

The Recipients of taxes and other obligatory payments to the budget (hereinafter - the "Receipients") 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 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, Receipients'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 2011 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 Receipient'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 Receipients' data.

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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 2011 prepared in accordance with the approved Instruction. Discrepancies were explained and described.

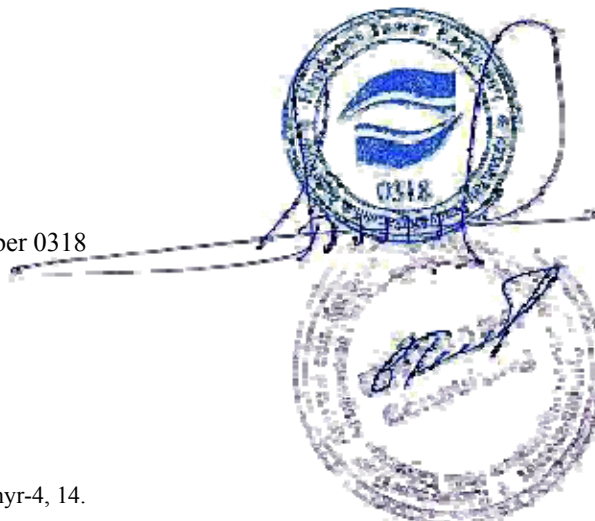
The result of the work performed was "Final report on significant tax and non-tax Payments / Receipts for 2011", "Final Report on Payments / Receipts for socially important objectives for subsoil users whose tax payments were recognized significant by NSC for 2011", "Final Report of Payments / Receipts on government shares in the property of Payers for 2011 "and the 7th National Report for 2011 in accordance with the Terms of Reference approved by the NSC.

General director,

Auditor:

Qualification certificate number 0318
of 02 May 1997.

Team manager:



Nurgaziev T.E.

Ganzha E.I.

Date of "21" in December 2012.
RK, Almaty, micro-district Mamyr-4, 14.

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 2011, 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 Minutes № 33 of 18 October 2012). In 2011, this list included 170 payers (including branches), including the mining sector - 108 and the oil and gas sector - 62.

The list did not include Payers that are in the stage of exploration (as regards the EITI Extractive Industries Transparency Initiative), a company 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) than companies - who signed MoU also terminate the contract, including the signatories of the MoU: the mining sector - 1 company (LLC "Betbastau entrails"), and the oil and gas sector, six companies "KPM" LLP, "Lines -Jump "LLP, " TNG "LLP, " Shinjir "LLP," Alga KaspiyGaz "LLP, « KDO production »).

The level of significance was accepted by NSC on 12May 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.

167 Payers out of 170 submitted reports for reconciliation. The reasons, that three payer did not submit reports are:

- "Severniy Katpar" LLP provided letter that is not signatory to the MOU and budget payments are not significant;
- "GRK Kazakhstan Nickel" LLP and "Non-Ferrous Engineering" LLP did not provide reports since payments of these companies are not significant;

According to LCT, these 3 Companies paid taxes and payments to the budget in the amount of 7 860 500 tenge, or 0.02% of the income received in the budget from the mining sector payers.

The Recipients of taxes and other obligatory payments to the budget (hereinafter - the "Receipients"), 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 reconciliation we clarified that 141 Payer have audited financial statements for the year ended 31 December 2011 that are 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. Five Payers are not audited, 3 Payer did not provide reports, respectively, provided information on the audit and 21 payers did not provide information about the audit. Following the procedures to clarify differences and identify the causes of differences, some of which are in the process of reconciliation have been eliminated, we made "Final Report on the significant tax and non-tax payments / receipts" for 2011 (Appendix № 1). Information on payments to the budget in the context of the oil and gas sector payers provided in Appendix № 2, a sectional Payers mining sector is presented in Appendix № 3.

For the 2011 budget revenues received from the payers of subsoil taxes and other charges of 4 159.7 billion, including the oil and gas sector payers in the amount of 3 744.2 billion (90.0% of total revenues), the payer mining sector in the amount of 415.6 billion (14.0% of total revenues). The principal amount of its revenues comes from oil and gas sector payers. Proceeds from Payers of gas sector increased by 1 153.1 bln, compared with 2010. The discrepancy between the data of the payer and the recipient data for the year 2011 was 43.1 billion, (1.0% of the total amount), including oil and gas sector - 8.4 billion tenge, and mining sector - 34.7 billion tenge. The discrepancy was mainly in the sections "Customs" and "Special payments of subsoil users". All discrepancies are confirmed accounts and payment orders.

Description of discrepancies between Payer and Recipient data reflected below. Summation of differences in "Final Report of the 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 the significant tax and non-tax payments / receipts

I. Taxes

<i>In thousands of tenge</i>	2011
Payers' report	2 365 462 129
Recipient's report	2 356 152 058
Discrepancy	11 605 715

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 period payments for all types of corporate income tax including interest and penalties, regardless of the ownership of these amounts to a specified 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 charges, was considered as a reduction in the amount of payment.

<i>In thousands of tenge</i>	2011
Payers report	1 549 479 839
Recipient report	1 539 313 329
Discrepancy	10 226 491

Difference on the "Corporate income tax" between Payer and Recipient data after reconciliation is the amount of 10 226 491.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC CNPC AyDanMunay provided report to the BCC 101 105 less by 288 133.0 thousand tenge and to BCC 101 107 as well less than the Recipient by 2 678.0 thousand tenge. Explanations for the discrepancy from payers are not received.
- Payer "North Caspian Operating Company" LLP provided report on BCC 101 107 more by 27 058.0 thousand tenge and BCC 101 104 less than the Recipient by the sum of 27 057.0 thousand tenge. Explanations for the discrepancy from Payers were not received.
- Payer JSC "Kazchrome" provided report on BCC 101 101 more by 8675 303.0 thousand tenge and on BCC 101 104 more than Recipient by 1203 293.0 thousand tenge. And we did not receive explanations on this discrepancies from the Payer.
- Payer "Angrensor", LLP provided report on BCC 101 101 less than Recipient by 2 932.0 thousand tenge. And we did not receive explanations on this discrepancies from the Payer.
- Payer "Marum Gold Fever" LLP has provided report on BCC 101 104 more than Recipient by 37.0 thousand tenge. And we did not receive explanations on this discrepancies from the Payer.

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

The combined total amount of Personal income tax includes actually paid in the period payments on all kinds of Personal income tax with the interest and penalties, regardless of the ownership of these amounts to a specified period, as well as the repayment of the tax debt, according to the strict specified BCC. Excess amount paid fee credited to the payment of other payment, reduced by the amount of credits applied.

<i>In thousands of tenge</i>	2011
Payers' report	44 249 343

Discrepancy**457 767**

Difference on the "Personal Income Tax" between Payer and Recipient data comprises 457 767.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Samek International" LLP has provided report on the BCC 101 201 more by 30.0 thousand tenge, as to the personal account of the Payer has been made offset from BCC 103 101 to BCC 101 201.
- Payer FC "BuzachiOpereytingLtd" provided report on BCC 101 201 less by 350.0 thousand tenge than the recipient. Payer report data were confirmed by personal account for the tax.
- Payer "SP KazahTurukMunay" provided report on BCC 101 201 less by of 2947.0 thousand tenge, on BCC 101 204 more by 250,0 thousand tenge than the Recipient. Payer report data were confirmed by personal account for the tax.
- Payer "North Caspian Operating Company", LLP provided a report to the BCC 101 201 less by the amount of 37.0 thousand tenge than the recipient. Explanations for the discrepancy from payers are not received.
- Payer - "Angrensor"LLP provided report on BCC 101201 less by the amount of 886.0 thousand tenge than the Recipient. Explanations of discrepancies from payers are not received.
- Payer "Bakyrchik GP" LLP provided report on BCC 101 201 less by 1766.0 thousand tenge than the Recipient. Payer report data were confirmed by personal account for the tax.
- Payer JSC "Kazchrome" provided report on BCC 101 201 less by 423 585.0 thousand tenge and BCC 101 204 to 13 277.0 thousand tenge than the recipient. According to the personal accounts of the different branches of tax payer totaled 2,327,135 thousand tenge, which does not confirm the figures nor the Recipient or Payer. This discrepancy remains without explanation from the Payer.
- Payer "Company Balausa"LLP provided report on BCC 101 201 more by 1 165.0 thousand tenge than the Recipient. Explanations of discrepancies from Payers were not received.
- Payer "Maikuben West" LLP presented report on BCC 101 201 more by 10 522.0 thousand tenge, on BCC 101 204 less by the amount of 1.0 thousand tenge than the Recipient. Explanations from Payers' discrepancies were not received.
- Payer "Sari Kazyna" LLP provided report on BCC 101 201 less by 1 600.0 thousand tenge than the Recipient. Payer report data were confirmed by personal account for the tax.
- Payer "MarumZhar Gold» LLP provided report on BCC 101 201 more by 615.0 thousand tenge, in the amount of 10.0 thousand tenge for BCC 101 202, BCC 101 204 in the amount of 70.0 thousand tenge than Recipient. Explanations of discrepancies from Payers were not received.
- Payer Ltd. "Orken" provided report on BCC 101201 more by 570.0 thousand tenge than Recipient. Payer's report data were confirmed by personal account for the tax.
- Payer "Altynalmas" LLP provided report on BCC 101201 less by 85.0 thousand tenge than the recipient. Payer data were confirmed by personal account for the tax of the Ministry of Finance.

3. Social Tax, BCC 103101

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

2011*In thousands of tenge*

Payers' report	44 335 652
Recipient's report	44 753 978

Discrepancy**482 896**

Difference on the "Social tax" between the Payer and the Recipient comprised 482 896.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Samek International" LLP provided report on BCC 103 101 less by 30.0 thousand tenge, as to the personal account of the Payer ther has been netted with the BCC 103 101 to BCC 101 201.
- Payer "SP KazahTurukMunay" provided report on BCC 103 101 less by of 3 612.0 thousand tenge than the Recipient. Payer report data were confirmed by personal tax account.
- Payer FC "BuzachiOperatingLtd" provided report less by 228.0 thousand tenge than the Recipient. Payer's report data were confirmed by personal tax account.
- Payer "North Caspian Operating Company" LLP provided report less by 60 147.0 thousand tenge. Explanations from the Payer were not received.

- Payer "CNPC Ai Dan Munay" provided report less by 14.0 thousand tenge. Explanations from the Payer were not received.
- Payer JSC "Angrensor" provided report more by 30 973.0 thousand tenge than the recipient. Explanations from the Payer were not received.
- Payer "Bakyrchik GP" LLP provided report less by 1 512.0 thousand tenge than the recipient. Payer report data were confirmed by personal tax account.
- Payer "Eurasian Energy Company" LLP provided report less by 87 970.0 thousand tenge than the recipient. Payer report data were confirmed by absolute personal account. In addition, the Company attached a letter from the Tax Authority of Aksu district, Pavlodar region, which explains the cause of the discrepancy. Payment in the amount of 87 970.0 thousand tenge produced from 15.12.2010, was separated timely. However, as a result of failure in the system, this amount was reversed and re-separated to the account on 06.01.2011.
- Payer JSC "Firm Balausa" provided report more by 1 106.0 thousand tenge than the recipient. Explanations from the Payer were not received.
- Payer JSC "Shaymarden" provided report less by 820.0 thousand tenge than the recipient. Explanations from the Payer were not received.
- Payer "Sarah penalty" LLP provided report less by 1 350.0 thousand tenge than the Recipient. Payer's report data were confirmed by personal tax account.
- Payer JSC "Marum Gold Fever" provided report more by 194.0 thousand tenge than the Recipient. Explanations from the Payer were not received.
- Payer "Kazchrome" LLP provided report less by of 294 940.0 thousand tenge the recipient. This discrepancy remains without explanation from the Payer.

4. Property Tax, BCC 104101

2011

In thousands of tenge

Payers' report	38 148 391
Recipient's report	38 192 019

Discrepancy	482 896
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Difference on the "Property tax" between the Payer and the Recipient comprises 482 896.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Angrensor" LLP provided report less by 115.0 thousand tenge than the recipient. This discrepancy remains without explanation from the Payer.
- Payer "Kazchrome" LLP provided report less by 61 271.0 thousand tenge than the recipient. This discrepancy remains without explanation from the Payer.
- Payer "Temir Service" LLP provided report less by 8.0 thousand tenge than the Recipient. This discrepancy remains without explanation from the Payer.
- Payer "Orken" Ltd provided report more by 13 000.0 thousand tenge than the Recipient. Payer explains this discrepancy as programming error of the Karazhal Tax Authority since the actual payment on discrepancies was made on 23.12.2011, and in the personal account of cancellations made staggered amounts without tax return.
- Payer JSC "AK Altynalmas" provided report less by 661.0 thousand tenge than the recipient. Payer provided incomplete personal accounts which did not confirm the balance sheet figure.
- Payer «Bapy Mining» LLP presented report more by 1 000.0 thousand tenge than the Recipient. This discrepancy remains without explanation from the Payer.
- Payer "Company Madina" LLP provided report less by 19.0 thousand tenge than the Recipient. This discrepancy remains without explanation from the payer.
- Payer "CNPC Aidan Munai" provided report less by 172 450.0 thousand tenge than the Recipient. This discrepancy remains without explanation from the Payer.
- Payer JV "Nelson Petroleum Buzachi BV" provided report more by 20 000.0 thousand tenge than the Recipient. Payer report data were confirmed by personal tax account.
- Payer FC "CNPC International Buzachi Inc." provided report more by 155 575.0 thousand tenge than the Recipient. Payer report data were confirmed by personal tax account.

5. The Land Tax, BCC 104301-104308

2011

In thousands of tenge

Payers' report	2 985 573
Recipient's report	2 988 946

Discrepancy	3 375
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Discrepancies on the "Land tax" between the Payer and the Recipient after data reconciliation is the amount of 3 375.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Prikaspian Petroleum Company" LLP provided report on BCC 104 301 less by 6.0 thousand tenge than the Recipient. Payer's account provided that confirms the reported amounts.
- Payer JSC "Angrenor" provided report on BCC 104 301 less by 182.0 thousand tenge than the Recipient. This discrepancy remains without explanation from the Payer.
- Payer JSC "Kazchrome" provided report on BCC 104 301 less by 3187.0 thousand than the Recipient. This discrepancy remains without explanation from the Payer.

6. Vehicle Tax, BCC 104401

2011

In thousands of tenge

Payers' report	375 655
Recipient's report	376 716

Discrepancy	10 805
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Difference on "Vehicle tax" between the Payer and the Recipient comprises 10 805.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Tengizchevroil" provided report on BCC 104401 more by 180.0 thousand tenge. There is no explanation from Payer.
- Payer "Angrenor" LLP provided report on BCC 104401 more by 435.0 thousand tenge. There is no explanation from Payer.
- Payer "Bakyrchik GP" LLP provided report on BCC 104,401 more by 206.0 thousand tenge than the Recipient. Payer provided personal account for this amount.
- Payer «Dank» LLP provided report more by 2 319.0 thousand tenge than the Recipient. Payer provided personal account for this amount.
- Payer JSC "Kazchrome" provided a report more by 4 829.0 thousand tenge than the Recipient. There is no explanation from Payer.
- Payer JSC "Temir-Service" provided report less by 536.0 thousand tenge than the Recipient. The personal account is provided in partially. There is no explanation from Payer.
- Payer JSC "FML Kazakhstan" provided report more by 515.0 thousand tenge than the Recipient. There is no explanation from Payer.
- Payer JSC "Maikuben West" presented report less by 12.0 thousand tenge than the Recipient. There is no explanation from Payer.
- Payer "Sary Kazna" LLP provided less by 130.0 thousand tenge than the Recipient. Payer provided personal account for this amount.
- Payer JSC "Marum Gold Fever" provided report less by 729.0 thousand tenge than the Recipient. There is no explanation from Payer.
- Payer JSC "AK Altynalmas" provided report less by 23.0 thousand tenge than the Recipient. Payer provided incomplete personal accounts which did not confirm the balance sheet figure. There is no explanation from Payer.
- Payer "Kazzinc" provided report more by 76.0 thousand tenge than the Recipient. Payer provided incomplete personal accounts which did not confirm the balance sheet figure. There is no explanation from Payer
- Payer JSC "Kostanay minerals" provided report less by 5.0 thousand tenge than the Recipient. Payer confirmed data by personal account of the Ministry of Finance. There is no explanation from Payer.
- Payer JSC "Kazphosphate. Branch Chulaktau" provided more by 810.0 thousand tenge than Recipient. Payer provided personal account for this amount.

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

2011

In thousands of tenge

Payers' report	6 845
Recipient's report	6 876

Discrepancy	31
Differences on «Excises» between the Payer and the Recipient comprised 31.0 thousand tenge. This discrepancy occurred due to:	
- Payer "CNPC Aidan Munay" provided report on BCC 105 229 less by 31.0 thousand tenge. There is no explanation from Payer.	

8. Rental Tax, BCC 105307 и 105327

2011

In thousands of tenge

Payers' report	687 839 337
Recipient's report	687 839 549

Discrepancy	252
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Difference on the "Rental tax" between the Payer and Recipient comprised 252.0 thousand tenge. This discrepancy occurred due to:
 - Payer "Angrensor"LLP provided report more by 232.0 thousand tenge. There is no explanation from Payer.

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

II. Special payments of subsoil use

2011

In thousands of tenge

Payers' report	1 383 455 371
Recipient's report	1 395 198 441

Discrepancy	11 825 585
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Including reconciliation result showing special payments of subsoil use:

9. Excess Profit Tax, BCC 105302 и 105322

2011

In thousands of tenge

Payers' report	95 857 727
Recipient's report	103 958 040

Discrepancy	8 100 795
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There are no discrepancies on "Excess profits tax" between the data of Payer and Recipient.

10. Bonuses, BCC 105305-105325

2011

In thousands of tenge

Payers report	49 581 692
Recipient report	49 287 381

Discrepancy	129
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Discrepancies on «Bonus» between the data of Payer and Recipient comprise 129.0 thousand tenge. This discrepancy occurred due to:
 - Payer "Bakyrchik GP"LLP provided report on BCC 105,305 more by 39.0 thousand tenge than the Recipient. Payer has provided personal account.
 - Payer "Kazchrome"LLP provided report on BCC 105 305 less by 20.0 thousand tenge than the Recipient. Payer has provided personal account.
 - Payer "Company Madina"LLP provided report on BCC 105,305 more by 70.0 thousand tenge than the Recipient. Payer did not provide an explanation

11. Royalty, BCC 105306-105326

2011

In thousands of tenge

Payers' report	1 036 860 921
Recipient's report	1 040 472 673

Discrepancy **3 714 259**

Discrepancies on "Royalty" between the data of Payer and Recipient comprise 3714 259.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Kazchrome" LLP provided report on BCC 105 306 less by 3 486 128.0 thousand tenge than the Recipient. Payer has provided personal account.
- Payer "Shaimerden" LLP provided report on BCC 105 306 less by 105 440.0 thousand tenge than the Recipient. Payer has provided personal account.
- Payer "Marum Gold Fever" LLP provided on BCC 105 306 less by 66 783.0 thousand tenge than the Recipient. Payer did not provide an explanation
- Payer "Company Madina" LLP provided report on BCC 105,306 more by 662.0 thousand tenge than the Recipient. Payer did not provide an explanation.
- Payer "CNPC AyDanMunay" provided report more by 51 646.0 thousand tenge than the Recipient. Payer has provided personal account.
- Payer "Abi Petroleum Capital" LLP provided report more by 3 600.0 thousand tenge than the Recipient. Payer has confirmed the amount of personal tax account.
- Payer "Kolzhan Oil" LLP provided report less by 83 764.0 thousand tenge than the Recipient. Payer did not provide an explanation

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

2011

In thousands of tenge

Payers' report	195 775 342
Recipient's report	195 775 342

Discrepancy -

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 и 105319

2011

In thousands of tenge

Payers' report	5 673 911
Recipient's report	5 675 006

Discrepancy **10 402**

There are discrepancies on "Supplementary subsoil user payment, operating under PSA" between the data of Payer and Recipient in the amount of 10 402.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Kazchrome" LLP provided report on BCC 105,319 less by 4 275.0 thousand tenge than the Recipient. Payer has provided personal account.
 - Payer "Temir-Service" LLP provided report on BCC 105319 less by 5 465.0 thousand tenge than the Recipient. Payer has provided personal account
 - Payer "Company Madina" LLP provided report on BCC 105 319 less by 662.0 thousand tenge than the Recipient. Payer has referred discrepancies on tax to BCC 105 306.
- 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

2011

In thousands of tenge

Payers' report	37 794 756
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Recipient's report 36 090 335

Discrepancy 1 715 004

Including the reconciliation result in other obligatory payments view:

14. Payment for water resources, BCC 105303

In thousands of tenge **2011
after reconciliation**

Payers' report 243 031
Recipient's report 245 180

Discrepancy 2 149

There are discrepancies on "Payment for water resources" between the data of Payer and Recipient in the amount of 2 149.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Kazchrome"LLP provided report on BCC 105 303 less by 2 145.0 thousand tenge than the Recipient. Payer has provided personal account
- Payer "North Caspian Operating Company" LLP provided report on BCC 105 303 less by of 4.0 thousand tenge than the Recipient. Payer has provided personal account

15. Payment for forest using, BCC 105304

In thousands of tenge **2011**

Payers' report 1 779
Recipient's report 1 779

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

In thousands of tenge **2011**

Payers' report 156 489
Recipient's report 51 124

Discrepancy 105 522

There are discrepancies in "Payment for using radio – frequency spectrum" between the data of Payer and Recipient in the amount of 105 522.0 thousand tenge.

This discrepancy occurred due to:

- Payer "Kazchrome" LLP provided report on BCC 105 309 less by 79.0 thousand tenge than the Recipient. Payer has provided personal account
- Payer "Shaimerden"LLP provided report on BCC 105 309 more by 105 440.0 thousand tenge than the Recipient. And there was not received explanation on discrepancies from Payer.
- Payer "CNPC AyDanMunay" provided report more by 3.0 thousand tenge than the Recipient. And there was not received explanation on discrepancies from Payer.

17. Payment for land use, BCC 105315

In thousands of tenge **2011**

Payers report 2 988 955
Recipient report 2 986 688

Discrepancy	3 810
Discrepancies on "Payment for land use" between the data of Payer and Recipient comprises 3 810.0 thousand tenge.	

This discrepancy occurred due to:

- Payer "CNPC AyDanMunay" provided report less by 705.0 thousand tenge than the Recipient. And there was not received explanation on discrepancies from Payer.
- Payer "North Caspian Operating Company" LLP provided report on BCC 105315 more by 19.0 thousand tenge than the Recipient. And there was not received explanation on discrepancies from Payer.

18. Payment for emissions into environment, BCC 105316

2011

In thousands of tenge

Payers' report	34 133 531
Recipient's report	32 794 086

Discrepancy	1 340 659
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Discrepancies on "Payment for emissions into environment" between the data of Payer and Recipient comprises 1340 659.0 thousand tenge.

This discrepancy occurred due to:

- Payer FC CNPC Interneshinal (Buzachi) Inc., presented report on BCC 105 315 more by 1 3056310 thousand tenge than the Recipient. And there was not received explanation on discrepancies from Payer.
- Payer "CNPC AyDanMunay" provided report on the BCC more bt 105 315 3 000.0 thousand tenge than the Recipient. And there was not received explanation on discrepancies from Payer.

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

2011

In thousands of tenge

Payers' report	270 972
Recipient's report	11 479

Discrepancy	262 864
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Discrepancies on "Other duties and payments to the budget" between the data of Payer and Recipient comprises 262 864.0 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 Duties

2011

In thousands of tenge

Payers' report	384 475 652
Recipient's report	372 335 046

Discrepancy	17 966 048
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Including the reconciliation result in custom payments view:

20. Custom Duties, BCC 106101-106105, 106110

2011

In thousands of tenge

Payers' report	340 693 244
Recipient's report	338 635 686

Discrepancy**6 333 720**

Discrepancies on "Customs duties" between the data of Payer and Recipient comprises 6 333 720.0 thousand tenge

This discrepancy occurred due to:

- Payer JSC Karazhanbasmunai provided report on "Customs duties" more by 5 403.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JV Kazahturukmunay provided report on "Customs duties" less by 1 253.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC RD Kazmunaygaz presented report "Customs duties" less by 1 738 850.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer -FC CNPC Interneshinal (Buzachi) Inc. provided report on "Customs duties" less by 1 746 129.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient..
- Payer JV "Nelson Petroleum Buzachi BV" provided report on "Customs duties" less by 1 755 386.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "CNPC AyDanMunay" provided report on "Customs duties" less by 147 046.0 thousand tenge. Explanations from Payer's discrepancies were not received.
- Payer – JV Tenge LLP provided report on "Customs duties" more by 35 199.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazchrome» presented report "Customs duties" more by 377 849.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer - JSC "Kazakhmys Corporation» presented a report "Customs duties" more by 230 170.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer "SP Inkai" presented report "Customs duties" more by 2 044.0 thousand tenge than the Recipient. Payer confirmed their data with supporting vouchers.
- 5 reports Payers of mining sector and 7 reports Payers of oil and gas sector are insignificant differences with the reports of the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- According to reports of 8 Payers of mining sector, and 2 Payer's reports of the oil and gas sector, Payers have insignificant difference to the reports of the Recipient. Explanations on Payer's discrepancies were not received.

21. Other taxes for international trade and operations, BCC 106201-106204**2011***In thousands of tenge*

Payers' report	10 707 241
Recipient's report	10 121 110

Discrepancy**626 557**

Discrepancies on "Other taxes for international trade and operations" between the data of Payer and Recipient comprises 626 557.0 thousand tenge.

This discrepancy occurred due to:

- Payer FC CNPC Interneshinal (Buzachi) Inc. provided report more by 77 717.0 thousand tenge. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient
- Payer JV "Nelson Petroleum Buzachi BV" provided report more by 88 549.0 thousand tenge than the Recipient. Payer verified information act Reconciliation with the Recipient.
- Payer North Caspian Operating Company presented report «Other taxes for international trade and operations" less by 531 960.0 thousand tenge. Explanations on Payer's discrepancies were not received.
- Payer Karakudukmunai LLP provided report more by 1 665.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer Jump-Lines Ltd provided report more by 33.0 thousand tenge than the recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazchrome" provided more by 735.0 thousand tenge than the recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.

- Payer JSC "AK Altynalmas" provided report more by 1 848.0 thousand tenge than the Recipient. Payer has provided personal account. Recipient is not provided explanation.
- Payer JSC "Kazakhmys Corporation" provided report more by 5 475.0 thousand tenge than the Recipient. Payer has provided personal account. Recipient is not provided explanation.

- Payer-KF Agip Karachaganak - provided a report less by 6 749.0 thousand tenge than the recipient. Payer explains that the payment was not made.

- Payer - North Caspian Operating Company - provided report less by 429 842.0 thousand tenge. And explanations of variances payers are not received.
- 5 reports Payers mining sector, and 6 of the oil and gas sector payers have a negligible difference to the reports of the Recipient. Taxpayers all acts of mutual reconciliation with the Recipient

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

<i>In thousands of tenge</i>	2011 after reconciliation
Payers' report	5 902
Recipient's report	6 397
Discrepancy	3 865

Discrepancies on "Excises for goods, imported to the territory of the RK" between the data of Payer and Recipient comprises 3 865.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "Kazchrome" provided report more by 1400.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer JSC "Kazakhmys Corporation" - provided a report less by 630.0 thousand tenge than the Recipient. Payer has provided personal account. And there was not received explanation on discrepancies from Payer.
- Payer "Mining and Processing Plant Tortkuduk "LLP provided report more by 285.0 thousand tenge than the Recipient. Payer's explanation is not received.
- Payer JV "Nelson Petroleum Buzachi BV" provided report less by 1 550.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.

23. Value-added tax on goods imported into the territory of the Republic of Kazakhstan, except for the value added tax on goods originating in and imported from the Russian Federation, BCC 105102

<i>In thousands of tenge</i>	2011
Payers' report	23 517 890
Recipient's report	23 421 626
Discrepancy	1 525 015

Difference on "Value added tax" between data of t Payer and Recipient comprises 1525 015.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "Kazchrome" provided a report more by 484 032.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer - JSC "Kazakhmys Corporation" - provided a report more by of 278 177.0 thousand tenge than the recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.
- Payer - "Orken", LLP - provided report less by 5 527.0 thousand tenge than the Recipient. Payer did not make payment.
- Payer JSC "Kazphosphate Branch Chulaktau " provided a report less by 626 196.0 thousand tenge than Recipient. Payer did not make payment.
- Payer "Sary Kazyna" LLP provided a report less by 4 909.0 thousand tenge than the Recipient. Payer confirmed their data vouchers.
- Payer North Caspian Operating Company provided the report less by 22 527.0 thousand tenge. Explanations from payers' discrepancies were not received.
- Payer JV "Nelson Petroleum Buzachi BV" provided report less by 10 430.0 thousand tenge than the Recipient. Payer verified information act Reconciliation with the Recipient.
- Payer - JV Kazahturkumunay provided the report less by the amount of 251.0 thousand tenge than the Recipient. Payer's explanation was not received.

24. Value-added tax on goods originating and imported from the Russian Federation, BCC 105105, 105109

<i>In thousands of tenge</i>	2011
Payers' report	9 551 195
Recipient's report	150 227

Discrepancies on the "value added tax" between the payer and the recipient of the data is of 9 476 891.0 thousand tenge.

This discrepancy occurred due to:

- Payer JSC "Kazchrome" - provided a report on the amount of more by 1 442 244.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient. Received clarification from the Payer that the amount of discrepancies related to the fact that with the introduction of the Customs Union entered BCC 105 109 "Value-added tax on goods originating in and imported from the territory of the Russian Federation", and the data of the tax payer in the report, while the recipient is not include in the record BCC 105 109.

- Payer JSC "Kazakhmys Corporation" - provided report more by 192 501.0 thousand tenge than the Recipient. Payer has confirmed its data as per bilateral settlement reconciliation report with Recipient.

- Payer - "Kazzinc" - provided a report more by 7747 806.0 thousand tenge than the recipient. Received clarification from the payer that the amount of discrepancies related to the fact that with the introduction of the Customs Union entered BCC 105 109 "Value-added tax on goods originating in and imported from the territory of the Russian Federation", and the data of the tax payer in the report, while the recipient is not include in the record BCC 105 109.

- According to reports, eight Payers mining sector, and three reports Payers oil and gas sector are not significant differences with the reports of the Recipient. All taxpayers have provided records of mutual reconciliation.

Thus, section IV «Customs" we reconciled, revealed discrepancies, some of which are not confirmed by the Recipient. Payers confirmed discrepancies payment documents, personal accounts of taxpayers and acts of mutual reconciliation.

Payments reflected in the foreign currency (USD)

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers report	12 803 327	1 709 707 412
Recipient report	12 803 327	1 709 707 412
Discrepancy	-	-

Including reconciliation result showing taxes paid in foreign currency:

1. Corporate Income Tax, BCC 101102-101108

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers' report	7 218 576	890 666 809
Recipient's report	7 218 576	890 666 809
Discrepancy	-	-

2. Personal Income Tax, BCC 101204

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers' report	22 396	3 295 769
Recipient's report	22 396	3 295 769
Discrepancy	-	-

3. Property Tax, BCC 104101

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers' report	48 610	7 116 222
Recipient's report	48 610	7 116 222

Discrepancy	-	-
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4. Bonuses, BCC 105325

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers report	315 000	46 239 650
Recipient report	315 000	46 239 650

Discrepancy	-	-
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5. Extraction Tax, BCC 105326

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers report	3 913 499	573 964 852
Recipient report	3 913 499	573 964 852

Discrepancy	-	-
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6. Share of the Republic of Kazakhstan in production, BCC 105328

	2011 <i>In thousands USD</i>	2011 <i>In thousands of tenge</i>
Payers report	1 285 246	188 424 110
Recipient report	1 285 246	188 424 110

Discrepancy	-	-
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Four Payers according to the subsoil use contracts, taxes and other obligatory payments to the budget in foreign currency (U.S. dollars) report in U.S. dollars.

In the reconciliation of the reports of the Payer, conversion and transfer of funds to the budget in tenge are confirmed.

While reconciling report, foreign currency translation in tenge is produced at the date of transfer of payments to the budget, where the discrepancy between reports payer and the recipient is not established.

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

	2011 <i>In thousands of tenge</i>
Payers' report	4 171 146 413
Recipient's report	4 159 745 881
Discrepancy	43 112 353

Including:

Tax payments to the budget from the oil and gas sector payers

	2011 <i>In thousands of tenge</i>
Payers' report	3 748 227 456
Recipient's report	3 744 160 025
Discrepancy	8 450 464

Difference on the outcome of the "tax payments to the budget from oil and gas companies" between the Payer and Recipient data is the sum of 8 450 464.0 thousand tenge.

Tax payments to the budget from the mining sector payers

2011

In thousands of tenge

Payers report	422 918 957
Recipient report	415 585 856

Discrepancy	34 661 889
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Difference on the outcome of the "tax payments to the budget from the mining sector payers' between the Payer and Recipient data is the sum of 34 661 889.0 thousand tenge.

In 2011, Payer and Recipient in their reports do not have data on budget payments in kind, and therefore they are not reflected in this report.

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

No.	Payments/receipts		Payers Data				Recipient 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	
I.	Taxes	КБК**/ BCC**	2 365 420 633	7 289 582			2 356 152 058	7 289 582			5 979 972	0		
1.	Corporate Income Tax	101101-101109	1 549 479 839	7 218 576			1 539 313 329	7 218 576			10 226 491	0		
1.1	Corporate income tax on legal entities-residents, except for revenue from oil sector	101101	175 243 203				166 570 832				8 678 235			
1.2	Corporate income tax on non-resident legal entities, except for revenue from oil sector	101102	250 445 693	1 707 479			250 445 693	1 707 479			0	0		
1.3	Corporate income tax on legal entities-residents at the source of payment, excluding revenue from oil sector	101103	460 235				460 235				0			
1.4	Corporate income tax from legal entities for non-resident withholding payments, except for revenue from oil sector	101104	17 779 327				16 548 941				1 230 387			
1.5	Corporate income tax on legal entities-oil sector	101105	848 363 833	3 926 875			848 075 700	3 926 875			288 133	0		

1.6	Corporate income tax on legal entities-residents withheld from payments to the oil sector enterprises	101106											
			45 403 320	308 826			45 403 320	308 826			0	0	
1.7	Corporate income tax from legal entities for non-resident withholding payment of the oil sector enterprises	101107											
			211 784 228	1 275 396			211 808 608	1 275 396			29 736	0	
1.8	Corporate income tax on net income of non-resident legal entities, except for revenue from oil sector	101108											
1.9	Corporate income tax on net income of non-resident legal entities, which are the oil sector enterprises	101109											
2	Personal Income Tax	101201 - 101202, 101204-101205	44 249 343	22 396			44 680 644	22 396			457 767		
2.1.	Personal income tax from income taxed at source	101201	34 625 539				35 043 808				444 074		
2.2.	Personal income tax on income not subject to withholding	101202	75 201				75 191				10		
2.3.	Personal income tax on income of foreign nationals subject to withholding	101204	9 548 529	22 396			9 561 570	22 396			13 683		
2.4.	Personal income tax on income of foreign nationals not subject to withholding	101205	75				75				0		
3	Social Tax	103101	44 335 652				44 753 978				482 896		
4	Property tax of legal entities and Personal entrepreneurs	104101											
			36 148 391	48 610			36 182 019	48 610			424 099	0	
5	Land tax	104301-104308	2 985 573				2 988 946				3 375		
6	Vehicle tax from legal entities	104401	375 653				376 716				10 805		

7	Excise taxes (on goods produced in the territory of Kazakhstan, including)	105201-105211; 105216, 105218-105221, 105224, 105229, 105236-105237, 105290-105297	6 845			6 876			31			
7.1.	Excise duties on crude oil and gas condensate produced in Kazakhstan	105229	6 486			6 517			31			
8	Rent tax on exported crude oil, gas condensate, including	105307 и 105327	687 839 339			687 839 549			252			
8.1	Rent tax on exported crude oil, gas condensate, excluding revenue from oil sector	105307	2 841 358			2 841 489			232			
8.2	Rent tax on exported crude oil and gas condensate from the oil sector	105327	684 998 080			684 998 060			20			
II.	Special payments subsoil		1 383 455 371	5 513 745		1 395 168 441	5 513 745		11 825 585	0		
9	Excess profits tax, total, including	105302 и 105322	95 857 727			103 958 040			8 100 795			
9.1.	Excess profits tax, except for revenue from oil sector	105302	15 276 035			23 376 589			8 100 554			
9.2.	Excess profits tax on oil sector enterprises	105322	80 581 692			80 581 451			241			
10	Bonuses, including	105305 и 105325	49 287 469			49 287 381			129			
10.1.	Bonuses, except for revenue from oil sector	105305	1 604 703			1 604 615			129			
10.2.	Bonuses from oil sector	105325	47 682 766	315 000		47 682 766	315 000		0			
11	Extraction tax, total	105306 и 105326	1 036 860 921	3 913 499		1 040 472 673	3 913 499		3 714 259	0		
11.1.	Severance tax, with the exception of income from organizations of petroleum sector	105306	119 119 363			122 777 053			3 659 013			
11.2.	Severance tax from organizations of petroleum sector	105326	915 541 558	3 913 499		917 695 620	3 913 499		55 246	0		
12	Share of the Republic of Kazakhstan in production	105308 и 105328	195 775 342	1 285 246		195 775 342	1 285 246		0	0		

12.1.	Share of the Republic of Kazakhstan in production on existing contracts, except for revenue from oil sector	105308											
12.2.	Share of the Republic of Kazakhstan in production on contracts by the oil sector	105328											
			195 775 342	1 285 246			195 775 342	1 285 246			0	0	
13	An additional payment of subsoil user carrying out activities in a production sharing contract, including	10512 и 105329											
			5 664 604				5 675 006				10 402		
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											
13.3	Payment of cost recovery	105319											
			5 664 604				5 675 006				10 402		
13.4	Royalty	105326											
III	Other compulsory fees												
			37 794 756				36 090 335				1 715 004		
14	Fee for the use of surface water resources	105303											
			243 031				245 180				2 149		
15	Payment for forest use	105304											
			1 779				1 779				0		
16	Charges for use of the radio spectrum	105309											
			156 489				51 124				105 522		
17	Payment for land use	105315											
			2 988 955				2 986 688				3 810		
18	Payment for environmental emissions	105316											
			34 133 531				32 794 086				1 340 659		

19	Other fees and payments to the budget, total	105301, 105310-105311, 105313-105314, 105402-105406, 105410, 105412-105423, 108102- 108103,108105- 108106, 108113,108115- 108116.	270 972				11 479			262 864		
IV.	Custom duties		384 475 653				372 335 046			17 966 048		
20	Custom duties, including	106101-106105	340 693 244				338 635 686			6 333 720		
20.1.	Customs duties on exported goods	106102, 106110	332 983 472				331 319 741			5 466 077		
21	Other taxes on international trade and transactions	106201-106204	10 707 421				10 121 110			626 557		
22	Excise duties on goods imported into the territory of the Republic of Kazakhstan	105214, 105215, 105222, 105241-105270	5 902				6 397			3 865		
23	Value-added tax on goods imported into the territory of the Republic of Kazakhstan, except for the value added tax on goods originating in and imported from the Russian Federation	105102	23 517 890				23 421 626			1 525 015		
24	Value-added tax on goods originating and imported from the Russian Federation	105105, 105109	9 551 195				150 227			9 476 891		
	Total tax payments to the budget from oil and gas companies (Sections I-IV)		3 748 227 456	12 803 327			3 744 160 025	12 803 327		8 450 464	0	
	Total tax payments to the budget from the mining sector companies (Sections I-IV)		422 918 957				415 585 856			34 661 889		
	TOTAL tax payments to the budget from the oil & gas and mining sectors (Sections I-IV)		4 171 146 413	12 803 327			4 159 745 881	12 803 327		43 112 353	0	

Notes:

* - revenue by budget classification code with the basic payment, penalties and fines

** - budget classification code, which taxes and fees are credited to the budget

Reports on the oil and gas industry Payers to reconcile in 2011, whose payments are recognized significant

(thousands tenge)

Number of Tax payers	Subsoil user	Region	Component	Payers Data	Recipients Data	Discrepancy	Audit report	TRN
1	2	3	4	5	6	7	8	9
1	"Tengizchevroil", LLP	Atyrau region	gas, oil	1 564 549 424	1 564 446 468	117 194	yes	150900000058
2	JSC SNPC-Aktobemunaigas	Aktobe region	gas, condensate, oil	357 772 504	357 772 504	0	yes	060100000181
3	JSC Mangistaumunaigas	Mangistau region	gas, oil	293 363 512	293 363 512	0	yes	430100000245
4	ПФ "Uzenmunaigas" PF "Embamunaigas" JSC "EP "KazMunaiGas"	Mangistau region	oil	349 226 571	350 964 609	1 739 662	yes	620100210124
5	KПO(karachaganak Petroleum Operating B.V.) Branch "Lukoil overseas"	West Kazakhstan region	oil, gas, condensate	50 312 102	50 312 102	0	yes	270 300 011 232
	KPO(Karachaganak Petroleum Operating B.V.) KF Ajip Karachaganak	West Kazakhstan region	oil, gas, condensate	106 392 866	106 392 866	0	yes	270 300 006 500
	KPO(Karachaganak Petroleum Operating B.V.) Branch "B G Karachaganak Limited"	West Kazakhstan region	oil, gas, condensate	94 010 518	94 010 518	0	no	270 300 006 491
	KPO(Karachaganak Petroleum Operating B.V.)	West Kazakhstan region	oil, gas, condensate	208 910 297	208 852 079	58 218	-	
6	JSC PetroKazakhstan Kumkol Resources	Karaganda region	gas, condensate, oil	141 354 585	141 404 778	2 338	yes	331000009203
7	Karazhanbasmunai, LLP	Mangistau region	oil	78 531 933	78 525 012	6 929	yes	430600000980
8	Karakudukmunai, LLP	Mangistau region	oil	67 936 076	67 905 422	30 654	yes	430600001175
9	KFK «Nelson Petroleum Buzachi BV»	Mangistau region	oil, gas	53 539 639	51 703 673	1 891 904	yes	600 900 143 416
	FK SNPC International (Buzachi) Inc.	Mangistau region	oil, gas	61 062 798	57 777 743	3 285 055	yes	430 600 067 035
	FK «BuzachiOperating Ltd.»	Mangistau region	oil, gas	495 313	495 891	-578	yes	430 100 231 611
10	North Caspian Operating Company	Atyrau region	gas, oil	59 307 368	59 163 824	579 877	-	620500001941
11	Kazakhoil-Aktobe, LLP	Aktobe region	gas, condensate, oil	54 307 368	54 307 368	0	no	061800092203
12	SP KuatAmlonMunai, LLP	Kyzylorda region	oil	28 481 438	28 475 821	5 617	yes	331000034818

13	Maten Petroleum, LLP	Atyrau region	oil	86	86	0	Not provided	600700636671
14	Sauts Oil, LLP	Kyzylorda region	oil	27 175 752	27 175 685	67	yes	582200050163
15	JSC SNPC-Ai-Dan_Munai	Kyzylorda region	oil	19 655 581	19 630 653	666 546	yes	331000042403
16	JSC KOR Oil Company	Kyzylorda region	oil	11 844 084	11 844 084	0	Not provided	600900063821
17	FK Maersk Oil Kazakhstan Gmbh	Mangistau region	gas, oil	10 651 963	10 651 963	0	yes	061800099585
18	Kom-Munai, LLP	Mangistau region	oil	9 809 189	9 809 189	0	yes	600400123567
19	JSC Caspi Oil	Atyrau region	gas, oil	9 965 947	9 965 947	0	yes	151000025658
20	ZhaikMunai, LLP	West Kazakhstan region	gas, condensate, oil	6 378 863	6 371 134	9 123	yes	271800014293
21	Tasbulat Oil Corporation, LLP	Mangistau region	gas, oil	6 782 510	6 782 510	0	yes	600900115806
22	Sazankurak, LLP	Atyrau region	oil	5 814 838	5 814 838	0	yes	151000027104
23	ANACO , LLP	Atyrau region	oil	5 175 919	5 175 919	0	yes	151000021666
24	Potential Oil, LLP	Atyrau region	oil	4 295 988	4 295 988	0	yes	600900168224
25	SP Arman, LLP	Mangistau region	gas, oil	4 781 538	4 773 355	8 457	yes	430600037330
26	Alties Petroelum International B.V. Company (Atyrau Branch)	Atyrau region	oil	4 190 742	4 190 742	0	yes	151000037420
27	Samek International, LLP	Atyrau region	gas, oil	4 406 102	4 406 056	106	no	600900554329
28	KoZhaN, LLP	Atyrau region	gas, oil	3 361 866	3 361 866	0	yes	600400131546
29	Kolzhan, LLP	Karaganda region	oil	3 209 048	3 208 996	52	yes	600900176907
30	SP KazakhTurkMunai, LLP	Aktobe region	gas, oil	12 480 738	12 488 404	8 463	yes	600900045240
31	Zhalgiztobemunai, LLP	Mangistau region	oil	2 387 466	2 387 466	0	yes	600400241528
32	Sagiz Petroleum Company, LLP	Aktobe region	gas, oil	1 686 521	1 686 521	0	yes	061800102709
33	JSC Amangeldi Gas	Zhambyl region	gas	104 899	104 899	0	Not provided	211500103336
34	Hazar Munai, LLP	Mangistau region	oil	1 342 777	1 342 777	0	yes	430500000135
35	Gural, LLP	Atyrau region	oil	1 056 543	1 056 543	0	yes	151000013500
36	JSC Caspi Oil TME	Aktobe region	gas, oil	856 371	856 371	0	yes	600900159346
37	Svetland Oil, LLP	Atyrau region	oil	910 338	910 324	11	yes	051000011064
38	Abi Petroleum Capital, LLP	Atyrau region	gas, oil	957 645	954 045	3 600	yes	600700513335
39	Branch Caspi Meruert Operating Company B.V. (operator)	Mangistau region	oil	621 431	621 431	0	yes	430100250266
40	Lines-Jump, LLP	Aktobe region	oil	505 616	505 391	225	yes	061800014846
41	JSC KMK Munai	Aktobe region	oil	4 216 673	4 216 673	0	yes	060100210027
42	Pricaspian petroleum, LLP	Atyrau region	oil	753 720	753 726	6	yes	600900130403

43	Tandai Petroleum, LLP	Atyrau region	gas, oil	612 537	612 537	0	yes	150100238928
44	SP Tenge, LLP	Aktobe region	oil	569 538	533 892	35 646	yes	430700004272
45	Aral Petroleum Capital, LLP	Aktobe region	oil	488 858	488 866	7	yes	600700199403
46	Embavedoil, LLP	Atyrau region	oil	612 542	612 542	0	yes	151000013495
47	N Operating CompanyLLP	Mangistau region	gas, oil	384 037	348 031	6	yes	430100262831
48	Buzachi Oil, LLP	Mangistau region	oil	343 577	343 549	28	yes	430600010394
49	Tobe aral Oil, LLP	Atyrau region	oil	339 366	339 366	0	yes	150100217093
50	CaspiOilGas , LLP	Mangistau region	gas, конденсат	274 887	274 793	94	yes	600700166165
51	Embamunaigas, LLP	Atyrau region	oil	201 788	201 788	0	yes	151000028201
52	Kolzhan Oil, LLP	Atyrau region	gas, oil	155 789	155 788	1	yes	600900500374
53	Urihtau operating, LLP	Aktobe region	oil	119 885	119 885	0	yes	061800289151
54	Tettis Aral Gas, LLP	Aktobe region	gas	175 688	175 688	0	yes	600400081007
55	Kaz GPZ, LLP	Mangistau region	oil	588 352	588 352	0	yes	430700213219
56	Astana Oil Company , LLP	Atyrau region	gas, oil	22 080	22 080	0	yes	600 700 226 382
57	Kop-Таж , LLP	Mangistau region	oil	1 889	1 889	0	yes	600400241506
58	E.M.E., LLP	Atyrau region	oil	306 620	377 620	0	yes	600400110725
59	KAZPETROL GROUP , LLP	Kyzylorda region	gas, oil	74 367	74 367	0	Not provided	620300256922
60	NBK, LLP	Atyrau region	gas, oil	40 581	40 581	0	Not provided	600400123578
61	Kaz Oil-Chem copa, LLP	Aktobe region	oil	-43 535	-43 535	0	Not provided	600700231334
62	SP Matin, LLP	Atyrau region	oil	7 690 705	7 690 705	0	yes	151000026403
	Total			3 748 227 458	3 744 160 025	8 450 464	53	

Reports on Payers mining sector to reconcile in 2011, whose payments are recognized as essential

(thousands tenge)

Number of Tax payers	Subsoil user	Region	Component	Payers Data	Recipients Data	Discrepancy	Audit report	TRN
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
1	ZDP "Quartz"	East Kazakhstan	Coal	1 062	1 062	0	yes	600300010697
2	Akbastau JV JSC, KazAtomProm NAK, JSC	South Kazakhstan	Uranium	4 588 328	4 588 313	15	yes	600700580705
3	AltynAlmas, AK (Akbokay GOK)	East Kazakhstan	Gold	301 793	284 767	17 240	yes	210700004563
4	JSC "GMK Kazakhaltyn"	Akmola	Gold	3 451 015	3 451 521	506	yes	31600009576
5	JSC "GOK Tort-Kuduk"	Pavlodar	Gold	74 731	74 934	1 347	yes	620300228476
6	JSC "Eurasian energy corporation"	Pavlodar	Coal	7 934 342	8 018 381	91 901	yes	451400000957
7	JSC "Zhayrem GOK"	Karaganda	Manganese	2 460 298	2 460 298	0	yes	241100000153
8	JSC "Maykaingold"	Pavlodar	Gold	883 019	883 019	0	yes	450400000470
9	JSC "Temirtau electrometallurgical plant"	Karaganda(center), East Kazakhstan	Manganese	394 074	394 074	0	yes	600400060389
10	JSC "TNK Kazchrome"	Aktobe	Chromites	71 574 333	71 769 962	24 595 180	yes	600900080645
11	JSC "Shubarkol Komir"	Karaganda	Coal	5 573 442	5 561 991	11 452	yes	300100210062
12	JSC Aluminium of Kazakhstan, branch KBRU	Kostanay	Bauxite	913 996	913 996	0	yes	391800210760
	JSC Aluminium of Kazakhstan, branch TBRU	Kostanay	Bauxite	195 068	195 068	0	yes	392500211199
13	JSC Varvarinskoe	Kostanay	Gold	4 282 061	4 282 061	0	yes	600700108355
14	JSC Kostanai minerals	Kostanay	Chrysotile- asbestos	814 629	776 039	52 110	yes	391600000175
15	JSC FIK "Alel"	East Kazakhstan	Gold	4 075 426	4 075 032	394	yes	511700026010

16	JSC Shaimerden	Kostanay	Polymetals	587 820	539 359	261 017	yes	600900115817
17	APPAK LLP, KazAtomProm NAK, JSC*	South Kazakhstan	Uranium	1 995 080	1 994 492	589	yes	581300211419
18	BAYKEN-U LLP, KazAtomProm NAK, JSC*	Kyzylorda	Uranium	1 384 512	1 384 512	0	yes	600700570942
19	Firm Balausa LLP	Kyzylorda	Vanadium	49 170	46 879	2 294	yes	600700127747
20	Betpak Dala JV LLP, KazAtomProm NAK, JSC*	South Kazakhstan	Uranium	13 389 315	13 389 315	0	yes	600700536312
21	Eastern RU, LLP, КАТЭП,	Zhambyl	Barite	257 020	257 020	0	yes	201700005132
22	Mining company LLP, KazAtomProm NAK JSC* Kendala Kz JSC	South Kazakhstan	Uranium	11 722 501	11 730 393	8 866	yes	31600212832
23	ER-TAY LLP, NOVA ZINC, LLP	Zhambyl	Polymetals	295 364	295 364	0	yes	600900174015
24	Zarechnoe JSC KRK JV, KazAtomProm NAK, JSC*	South Kazakhstan	Uranium	3 063 485	3 063 485	0	yes	582100024815
25	Inkay JV, LLP	South Kazakhstan	Uranium	6 248 438	6 248 217	4 309		581300000355
26	Kazphosphate branch LLP Chulaktau GPK	Zhambyl	phosphorites	54 944	928 769	875 445	yes	600900151362
27	Karatau LLP, KazAtomProm NAK, JSC*	South Kazakhstan	Uranium	8 460 983	8 460 983	0	yes	581300211408
28	KATKO JV LLP	South Kazakhstan	Uranium	15 719 979	15 726 488	8 437	yes	581300007264
29	Koksu,GRK, Shungite,LLP.T-K., Mining company "Koksu"	Almaty	Shungite	10 610	10 610	0	Not provided	531500002624
30	Kulan Komir LLP, Center for Geological survey , JSC	Zhambyl	Coal	20 203	20 203	0	yes	302000267244
31	Kyzylkum LLP, KazAtomProm NAK, JSC*	Kyzylorda	Uranium	1 196 583	1 196 583	0	yes	330900211120
32	Marum Zhar G, LoldLP	Almaty	Gold	3 669	70 322	68 505	no	600900082069
33	Semizbay - U MTD, Mining companyLLP, KazAtomProm NAK, JSC*	Kyzylorda	Uranium	4 859 586	4 858 826	758	yes	32500211184
34	Stroyservice, LLP	South Kazakhstan	Barite	28 692	28 692	0	yes	581800000045
35	Taza-Su LLP, RisTas,JSC	Almaty	zeolites	8 941	8 941	0		150100011714

36	Teriskey LLP	South Kazakhstan	Gold	79 743	79 743	0	yes	581300008306
37	Dank, LLP	East Kazakhstan	Gold	520 921	518 305	2 615	yes	600700220383
38	"Karazhira, LLP	East Kazakhstan	Coal	673 541	673 541	0	yes	600700514487
39	BaKaF engineering LTD, LLP	Karaganda(center)	Coal	148 717	148 717	0	Not provided	301900218103
40	Bapy Mining, LLP	Karaganda(center)	Iron	107 990	105 147	3 124	yes	600900606952
41	BAR NE, LLP	Karaganda(center)	jadeite	3 469	3 469	0	Not provided	600900568175
42	LLP "Dala Mining" (LLP "Altyn Dala Mining")	Karaganda(center)	Wofram	61 051	61 051	0	Not provided	600900551049
43	LLP "Fonet Er-Tai AK Mining"	Pavlodar	Copper	52 113	52 113	0	yes	600900588609
44	LLP "Nova-Zinc"	Karaganda(center)	Polymetals	1 274 616	1 274 616	0	yes	240200003111
45	LLP "Satpayevsk Titanium Mines LTD"	East Kazakhstan	Ilmenite	60 904	60 904	0	yes	181600074345
46	LLP "Silicon mining"	Karaganda(center)	Quartzite	25 495	25 495	0	Not provided	303000000914
47	LLP "Akmola Gold"	Akmola (center)	Gold	147 176	147 176	0	Not provided	31400083886
48	LLP "Ak0Tas"	Karaganda(center)	Quartzite	12 327	12 327	0	Not provided	302000266224
49	LLP "Aktobe Temir VS"	Aktobe	Iron	119 605	119 153	-452	yes	600900516821
50	LLP "Angrensor"	Pavlodar	Coal	578 551	552 055	36 319	yes	451600036240
51	LLP "Arman-100"	Karaganda(center)	Manganese	55 393	55 393	0	yes	302000229538
52	LLP "AS "Gornyak"	East Kazakhstan	Gold	214 807	214 807	0	yes	510800001796
53	LLP "Bakirchikskoe GDP"	East Kazakhstan	Gold	244 676	242 522	13 837	yes	511300000439
54	LLP "Bast"	East Kazakhstan	Copper	16 956	16 956	0	yes	451600022372
55	LLP "Batyr"	Karaganda(center)	Coal	309	309	0	yes	301700016536
56	LLP "Batis Potassium"	Aktobe	Kaolin	22 459	22 459	0	Not provided	61800269300
57	LLP "Bogatir Komir"	Pavlodar	Coal	8 594 641	8 594 641	0	yes	451600022999
58	LLP "Voshod-Oriel"	Aktobe	Chromites	2 752 847	2 752 847	0	yes	600700548811
59	LLP "Gamma"	Pavlodar	Lignite	92 735	92 735	0	yes	451600021451
60	LLP "GRK Vizol"	East Kazakhstan	Gold	22 075	22 075	0	yes	181600239779
61	LLP "GRK Kambar"	Karaganda	Coal	16 447	16 447	0	Not provided	301900216470
62	LLP "GRK Koytas"	Aktobe	nickel, cobalt	17 273	17 273	0	Not provided	182400000578
63	LLP "GRK MLD"	East Kazakhstan	Copper	145 957	145 957	0	Not provided	600700529540
64	LLP "Zherek"	East Kazakhstan	Gold	384 243	384 268	25	yes	182700213023

65	LLP "KazVtorProm"	Karaganda	Coal	6 344	6 344	0	Not provided	302000268439
66	LLP "Copper Technology"	Aktobe	Copper, zinc	6 358 226	6 351 735	-6 491	yes	61800226692
67	LLP "Kazakhmys corporation"	Karaganda	Copper	105 346 445	104 640 751	706 954	yes	241000000794
68	LLP "Maykuben-west"	Pavlodar	Coal	911 786	928 421	39 613	yes	450400001046
69	LLP "NPP Manganese"	Aktobe	Manganese	4 409	4 409	0	Not provided	600800514227
70	LLP "On-Olza"	Akmola	Coal	110 096	109 056	1 055	yes	620200216314
71	LLP "Orken"	Karaganda	Iron	1 904 047	1 890 496	13 724	yes	391800006935
72	LLP "Saki Kazyna"	Karaganda	Copper	200 848	203 451	13 915	yes	600700569143
73	LLP "Sariarka-ENERGY"	Karaganda	Coal	187 248	187 248	0	yes	620200332917
74	LLP "Satbor"	West Kazakhstan	Бопар	656 440	656 440	0	yes	600700222115
75	LLP "SGHK"	Akmola	Uranium	1 463 002	1 463 002	0	yes	31600212073
76	LLP "Semgeo"	East Kazakhstan	Gold	94 739	94 611	130	yes	511700020230
77	LLP "Taskara"	East Kazakhstan	Gold	238 277	238 277	0	yes	511700042814
78	LLP "Temir-Service"	Aktobe	phosphorites	115 297	111 247	15 017	yes	600500033253
79	LLP "Transkomir"	Karaganda	Coal	32 978	32 978	0	yes	302000225876
80	LLP "Ulbavtor complex"	East Kazakhstan	флюорит	82 331	82 331	0	yes	181700000840
81	LLP "FML Kazakhstan"	Pavlodar	Gold	208 552	208 530	515	yes	511800002104
82	LLP "Forpost" DP "Глобал Бизнес"	Karaganda	Gold	140 507	140 507	0	yes	302500212498
83	LLP "Mine West"	Karaganda	Coal	41 960	41 960	0	yes	301900211656
84	LLP "Yubileynoe"	Aktobe	Gold	1 754 587	1 754 587	0	yes	600900175942
85	LLP GMK "Hurdaulet"	Karaganda	Molybdenum	21 442	21 442	0	Not provided	31300211575
86	LLP Gold Lend	Akmola (север)	Gold	565 458	565 458	0	yes	182500000274
87	LLP GRK "Sat Komir"	Karaganda(center)	Coal	59 824	59 824	0	yes	301900216228
88	LLP GRK "Andas Altyn"	East Kazakhstan	Gold	1 478 151	1 478 151	0	yes	511700023444
89	LLP Zhanalyk GOLD	Akmola (север)	Gold	199 086	194 086	0	yes	90400211296
90	LLP KazZinc	Akmola (север)	Gold	62 268 288	54 566 705	7 806 222	yes	180100000186
91	LLP KPK razrez Priozerniy	Kostanay	Lignite	13 293	13 293	0	yes	391200005594
92	LLP Metal Trading	Kostanay	Gold	1 666 413	1 666 413	0	yes	600900133342
93	LLP JV Saga Krik Gold Company	Akmola (север)	Gold	642 512	642 455	57	yes	600900098835
94	LLP Tioline	North Kazakhstan	titanium,	55 198	55 198	0	yes	391700229878

			zirkonium					
95	LLP TIK "BAS"	Karaganda(Coal	16 008	16 008	0	yes	302000217754
96	LLP Firm "Madina"	East Kazakhstan	Coal	12 721	12 670	1 413	yes	600400110433
97	LLP Firm "Rapid"	Karaganda	Coal	39 041	39 041	0	yes	301700006946
98	UD JSC "Arselor Metal Temirtau"	Karaganda(center)	Coal	42 588 756	42 588 756	0	yes	301200016659
99	Ushger GHK JSC (Ontustik JV NK JSC)	South Kazakhstan	phosphorites	69 341	69 341	0	yes	582100299704
100	ShalkiyaZinc LTD, LLP, Tau-Ken LLP GMK	Kyzylorda	Polymetals	26 736	26 736	0	yes	600400130273
101	AltynKenLLP Aktas, NP JSC	Almaty	Gold	21	21	0	no	600900185411
102	LLP "Diana-Aliya"	Aktobe	nickel, cobalt	57	57	0	yes	600700532628
103	LLP "Karaoba-2005"	Karaganda(center)	Wofram	331	331	0	Not provided	302000246109
104	LLP "Metlaterminalservice"	Karaganda(center)	Manganese	19 678	19 678	0	yes	301900004067
105	LLP "North Katpar"	Karaganda(center)	Wofram			0		302000246010
106	LLP GRK Kazakhstani Nickel	Kostanay	nickel, cobalt			0		600900544453
107	LLP GRK Tokhtar	Kostanay	Gold	1 934	1 934	0	yes	390400212022
108	CvetMetengineering LLP	Zhambyl	Gold			0		600400081920
	Total			422 918 957	415 585 856	34 661 889	88	

Section II. The final report of minor tax and non-tax payments / receipts for resource users whose tax payments are considered immaterial.

Report of minor tax and nontax payments / receipts for the year 2011 (see Appendix 4, 5) is represented by the Ministry of Industry and New Technologies, Ministry of Oil and Gas of Kazakhstan on behalf of subsoil users, based on the reporting on the implementation of contractual obligations (LCT) subsoil, whose tax is found to be insignificant. The final report on the payments / receipts on socially important goals for oil and gas resource users for the year 2011 is presented in mln. tenge. The final report on the payments / receipts on socially important goals for oil and gas resource users for the year 2011 are presented in thousands of tenge. The report does not include facilities for subsurface exploration.

The report reflects the amount actually paid for the 2011 payments. The report was prepared in strict accordance with these instructions.

Responsibility for the quality and reliability of information is 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 in the oil sector, whose tax is found to be insignificant for 2011 (in mln. tenge).

№ п/п	Subsoil user	Occurrence	Form A-K	Taxes, total	including:					
					Corporate Income Tax	VAT	Bonuses	Severance tax	Social tax	Other taxes
1	Atyraumunaigas	Bobek site in sector KSKM; Mahambet site in KSKM	EP	21,9	0,0	0,0	0,0	0,0	20,8	1,2
2	Satpaev operating	Satpaev	EP	21,9	0,0	0,0	0,0	0,0	21,9	0,0
3	Kurmangazi petroleum	Kurmangazi structure	EP	21,4	0,0	0,0	0,0	0,0	21,4	0,0
4	Tub-karagan Operating Company B.V. Company	site Tub-Karagan	EP	20,1	0,0	0,0	0,0	0,0	18,5	1,6
5	Ravninnoe Oil	Ravninnoe within blocks	EP	19,9	0,0	15,3	0,0	0,6	2,9	1,1
6	Казкормунай	South Karpov site	EP	17,0	0,0	0,0	0,0	0,0	14,0	3,0
7	Korned	Kultuk	EP	9,5	0,0	0,0	0,0	0,0	4,3	5,3
8	Ozturk Munai	Sinelnikov area	EP	9,1	0,0	0,0	0,0	0,0	2,0	7,1
9	Stepnoy LeopardLtd JV	District development «Kamensko-teplovskotokarevskoe»»	EP	7,8	0,0	0,0	0,0	0,0	6,4	1,3
10	Munaily Kazakhstan	Munaily	EP	5,5	0,0	3,8	0,0	0,0	1,5	0,3
11	Nurmunai Petrogas	North site within blocksXXVI-22,23(partially), 24(partially),25;XXVII-22,23(partially); XXVIII-22, XXIX-22; South site within blocksXXX-23, 24 (partially),25(partially) XXXI-23(partially), 24partially, 25 (partially)	EP	2,6	0,0	0,0	0,0	0,0	0,7	1,9
12	Branley Petroleum	Chingis Telsu; BlocksXXVII -15 - C (partially), XXVII - 16 - A (partially), D (partially)	EP	1,4	0,0	0,0	0,0	0,0	0,2	1,2
13	3A-Best Group	Blocks XXXV-9-C(partially), Г(partially); XXXYI-9-C(partially)	EP	1,3	0,0	0,0	0,0	0,0	1,1	0,2
14	Kazgermunai	Aksay within exploration blocksXXIX-38-F (partially); XXIX-39-D (partially); XXX-38-C (partially); XXX-39-A (partially)	EP	1,3	0,0	0,0	0,0	0,0	1,2	0,1
15	Ibex Petroleum B.V.	Tamdikol	EP	0,8	0,0	0,0	0,0	0,0	0,3	0,5
16	Iskander Oil	Sarsenbay	P	0,8	0,0	0,0	0,0	0,0	0,1	0,6
17	Kokmay	Blocks XXVIII- 15-F(partially); XXVIII-16-	EP	0,6	0,0	0,0	0,0	0,0	0,6	0,0

		A(partially), B(partially), D(partially); E(partially); F(partially); XXIX-15- C(partially); XXIX-16-A(partially); B(partially), C(partially)								
18	South-gremyachenskoe	South-gremyachenskoe	EP	0,5	0,0	0,0	0,0	0,0	0,0	0,5
19	TNG Company	Rostonshinskoe	EP	0,3	0,0	0,0	0,0	0,0	0,0	0,3
20	Geoinvest-K	Daryinskoe	EP	0,2	0,0	0,0	0,0	0,0	0,0	0,2
21	Uralneftegas	Prigranichnoe	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
22	Turgay petroleum	Kumkol	P	0,0	0,0	0,0	0,0	0,0	0,0	0,0
23	Kul-Bas	Blocks Kulbas area	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
24	Ekoneftegas	Karagan; South Kozha	P-EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
25	Firm PhysTech	North Karazhanbas	P	0,0	0,0	0,0	0,0	0,0	0,0	0,0
26	Jupiter Energy Pti, Ltd KF	sites №1 within XXXVI-11-F и №2 within block XXXVI-12-D	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
27	DosbasJV	Saralzhin	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
28	BMB Munai	Blocks, Bozoba	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
29	Alties Petroleum International B.V. Company (Aktobe branch)	Akzhar	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
30	NK KazMunaiGas	Imashevskoe	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
31	S-Arman Trade System	Zhusaly site within blocks	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
32	BANS-Munai	South-West Dossor	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
33	Atyraumunai	Daraimola	P	0,0	0,0	0,0	0,0	0,0	0,0	0,0
34	Adai Petroleum Company	Adai site	EP	0,0	0,0	0,0	0,0	0,0	0,0	0,0
			Total:	163,8	0,0	19,0	0,0	0,6	117,8	26,3

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

№ п/п	Subsoil user	Occurrence	Form A-K	Taxes, total	including:					
					Corporate Income Tax	VAT	Bonuses	Severance tax	Social tax	Other taxes
1	Ak-Tas, LLP	Nadirbay	P	14880,0				2986,9	1664,6	10228,5
2	Galotech, LLP	Altynsay	P	12581,0	2050,0			2310,0	3609,0	4612,0
3	Koytas, GRK LLP	Novo-Karachagtinskoe deposit, South-Shuulkudukskoe deposit, Shirpakainskoe deposit	P	19074,3	0,0	0,0	0,0	0,0	2258,4	16815,9
4	Akbakay GMK	Kenzhem deposit	EP	10883,0					33,1	21669,7
5	Inter Gold Capital, LLP	Bolshevik	P	9256,3		87,8			1000,0	8168,5
6	Erementau GRK, LLP	Bayguli, Maykol sites	P	8734,0	303,0	1625,0		2302,0	2055,6	2448,4
7	Baylusti Altyn, GDP LLP	Baylusti	P	8643,2					953,1	7690,1
8	Koksay-MuzbelLLP	Koksay	EP	8015,0		5147,0			483,0	2385,0
9	Karaoba-2005, LLP	Karaoba	P	7177,0				0,0	2250,0	4927,0
10	Kaznickel, LLP	Gornostaevskoe	EP	6926,2	20,2	23,1			1608,4	5274,5
11	AVENUE,LLP	Kulantau	P	6790,3				2007,3	1848,0	2935,0
12	Kyzyl Kain Mamit, LLP	Mamit deposit, East-ural deposit, Novo-Shandashinskoe deposit, Kara-obinskoe deposit	P	11554,4	0,0	1853,3	0,0	0,0	6199,1	3502,0
13	Karatau ГПК, Branch LLP "Kazphosphate"	Shibulak T'esay, Zhanatas, Kistas	P	9355,2	0,0	0,0	0,0	5184,0	2415,3	1755,9
14	Batys Potassium, LLP	Chelkarskaya	EP	6493,3					2656,6	3836,7
15	Zhetisugeomining LLP	Dalabay deposit	EP	6213,7					3979,0	2234,7
16	Kulan TB, LLP	Kulan (site 3)	P	6033,9		3509,0		2,8	1259,0	1263,1
17	North Katpar, LLP	North Katpar	P	5419,0				0,0	423,0	4996,0

18	Dostyk, LLP	Maykuben area	EP	5099,0					2037,0	3062,0
19	LLP "Arman"	Keregetas, Shokpartas, Poludennoe, Bestobe, Shorskoe, East site.	EP	9569,0	0,0	591,0	0,0	0,0	6088,0	2890,0
20	Kaskad-N, LLP	Kuludjun	EP	4595,1					4235,8	359,3
21	Sariarka mining, LLP	Tuyebay-Syurtisuyskaya area	EP	3969,0					1885,0	2084,0
22	Erkin Quartz, LLP	Waste dumps of Aktas deposit	P	3796,2		855,2		1501,0	636,0	804,0
23	RUDGORMASH LLP, Balhash, GRK	Minaral	P	3635,5		2698,7		895,7	9,7	31,3
24	Uli Tau K, LLP	Tesiktasskoe	EP	3550,4					1388,5	2161,9
25	TekKazinvest, БӨК	Karamurunskoe ore field	EP	3147,0			2718,0			429,0
26	Golden Compass Jambyl LLP Akniet-BurgaLLP	Kokkia	EP	3085,5					2254,7	948,6
27	SariarkaJV NK, JSC	Akshoki-3, Borly, Zhetimshoky, layers D1-D6, Dolinskoe deposit and fields 42-42 bis, Shoptikol, Zhartas	P	3352,9	0,0	0,0	0,0	0,0	294,6	3058,3
28	Altyn-Tac, JV +Kazakhstan Australia LLP	Kepken, Altyntas, Kengir, Aldaushe, East-Andasayskoe, Eastern, East-Ushkuduk, Daykovie-Shtokverkovoe, New, Dessert, Zuhra, Kyzyl-Kaynar, Lazarevskoe, Leila, Promezhutochnoe, Mukatay, Tarlanat-Petrovskoe, Uzun-Su, South-East Ushkuduk, Maytoken, Karatas-Beri, Bayalich-Aktas, Ashek, Kokpar Annai	EP	2784,5					2028,6	755,9
29	Tentek, LLP	Karamolinskoe area	P	2672,3					759,0	1913,3
30	MULTIPLEX RESOURCES	East 1,2,3	EP	2618,9					2301,1	317,8
31	Taza-SuLLP, Ristas, JSC	Chankanay	P	2484,7				1020,5	527,1	937,1
32	Nurdaulet, ПК LLP	Tails of Stepnyak factory	P	2410,0						2410,0
33	Altyn KDT, LLP	Beke	EP	2310,3				87,5	1280,6	942,2

34	Berkut, Fuel and power company, JSC	Oikaragay	P	2310,0					1306,0	1004,0
35	BAR NEO, LLP	Itmurundi	EP	2294,2				65,0	1562,1	667,1
36	Kazakh nickelGRK, LLP	Shevchenkovskoe	P	2258,4					1307,4	951,0
37	Zheti-KazynaGRK, LLP	North-Rozhdesvenskoe, South-Shirpakainskoe	P	4340,7	0,0	0,0	0,0	0,0	837,8	3502,9
38	Dostau-Litos, LLP	Karatas site	EP	2158,0					388,0	1770,0
39	Komir-Kuat, LLP	Site №3, area K2 in Karaganda region	EP	2148,9					78,6	2070,3
40	Masalskiy GOK, LLP	Masalskoe	EP	1994,0					1779,3	214,7
41	Zertteu -SH, LLP	Zhartas	EP	1537,8					1537,8	0,0
42	Boke, LLP	Boko-Vasilyevskoe ore field	EP	1532,8					1532,8	0,0
43	Metalinvest, LLP	Kurday area	EP	1454,7					114,1	1340,6
44	Esep, LLP	Decommissioned mine reserves Dubovsky	P	1362,5					537,0	825,5
45	Betbastau-NedraLLP, Nurdaulet GRK, LLP- GOK LLP	-	EP	1349,5					460,8	888,8
46	Didar, LLP	Taldyk-Ashesay	P	1290,5					110,4	1180,1
47	Charaltyn, JSC	Territory of Semey region	EP	1287,7		279,3			151,8	856,6
48	Autotransservice, LLP	Ekibastuz-Shidertinssky group	EP	1277,2		322,2			955,0	0,0
49	Kazakhstan Minerals Technology, LLP	Ashisay deposit	EP	1267,9					216,0	1051,9
50	VK Argonaut, LLP	Dump IMZ, terrikon №4	EP	1028,0		896,5				131,5
51	Aktogay Mis, LLP	Dolinnoe	EP	855,1					635,2	219,8
52	TaldyKuduk-Gas, LLP	Taldykuduk site of Karaganda coal pool	EP	822,3					509,9	312,4
53	Edelweiss +, LLP	Saransky site, (areas K2,K3)	EP	777,9					0,0	777,9
54	Khan-Tengri, 3II JSC	Bayankal	EP	590,2					200,6	389,6

55	MAGMA WEST, LLP	Enrichment of old tailings dump JSC «ZSK»	EP	495,6					431,7	63,9
56	Tauken-Stepnogorsk, LLP	Pervomayskoe	EP	495,0		17,0				478,0
57	Buguty-Paly, LLP	Shinbulakskoe ore field	EP	446,3						446,3
58	KazInvestNedra, JSC	Inderskoe №99, №96, №109, №107, №106, №105, №104	P	417,6					248,5	169,1
59	ExELT, LLP	Zhedeusu	EP	366,6						366,6
60	SariarkaKomirGOK, LLP	Pol site Dubovsko-Sokurskoe layers K10, K12	EP	363,9					11,6	540,6
61	Varda Minerals, JV LLP	TMO Karsakpay copper smelter	EP	283,0					18,8	264,2
62	Asia-Invest corporation, LLP	Dzhusali, Novo-buranovskoe, Aitpayskoe, Shandashinskoe deposits	P	466,1	0,0	0,0	0,0	0,0	400,4	65,7
63	Ken Tobe, LLP	Kedei	EP	217,6					142,8	74,8
64	Komkon, LLP	Baikonir area	EP	215,4				201,9	0,5	13,0
65	Paritet, LLP	Inderskoe, №№88, 94,95,98,991,992,993,994,100	P	210,6					42,7	167,9
66	Color Metal Engineering LLP	Kogadir VI	EP	183,1					115,0	68,1
67	TobolNK JVK, JSC	Orlovskoe	P	181,4						181,4
68	Zhaisan- Kazakhmis JSC. MAR LLP	Zhaisan deposit	P	166,3						166,3
69	Sariarka-IRON, LLP	Big Ktay, Medium Ktay	P	230,4	0,0	0,0	0,0	0,0	230,4	0,0
70	Kazgeorud, LLP	Kundizdi, Limannoe	P	308,7	0,0	0,0	0,0	0,0	203,3	105,4
71	Golden Sky, LLP	Sulushoki, Sholkyzyl, Karzhantau ore field	EP	225,0	0,0	0,0	0,0	0,0	0,0	225,0
72	Keskentau LLP	Western ore occurrence	EP	55,0						55,0
73	Direct, LLP	Zhamantuz	EP	51,0					9,0	42,0
74	Center of geology survey, LLP	Mayozek, Kopkudukkol site	P	26,6	1,1	16,1		7,5	1,2	0,7

75	Dunye corporation, JSC	Shalgiya deposit	EP	0,0						0,0
76	Altyn-Aytas, LLP	Zhanama, plateau pokrovskoe	EP	0,0						0,0
77	Balkhash geology artel, LLP	Aktes-1,2 sites, Polymetallic	EP	0,0						0,0
78	AltayEnergService, LLP	Zaisan (Career)	EP	0,0						0,0
79	Aktobe copper company, LLP	Vesenne-Aralchikskoe	P	0,0						0,0
80	Kyzyltu, LLP	Kyzyltu	P	0,0			0,0	0,0		0,0
81	Odak, LLP	Zhideliyskaya area	EP	0,0						0,0
82	Geobyte-Info, LLP	Auliye south-priishikskiy areas and sites	P	0,0						0,0
83	Karaotyn GRK, LLP	Central site, Upper-Sokurskiy deposit	EP	0,0						0,0
84	Keregetas, GRK, LLP	Keregetas area	EP	0,0						0,0
85	BENEFIT ltd, LLP	Podnikovoe	EP	0,0						0,0
86	Ulba metallurgical plant, JSC	Karajalskoe	EP	0,0						0,0
Total:				256 453,4	2 374,3	17 921,2	2 718,0	18 572,1	76 497,3	149 496,3

Section III. Final Report on the payments / receipts on government shares in the property of the payer and the results of their reconciliation.

Report on the payments / receipts on shares of property owned by the State of 2011 (see Appendix 6), filled by payers, who make payments on shares of property owned by the State and the recipient, which is the company authorized by the government to receive these payments.

The reports cover the amount actually incurred during the period payments. The final report on the payments / receipts on government shares in the property Payers compiled on the basis of reports by the payer, in the List of payers and recipients. The rest of the payers / recipients, who have a share of property owned by the State, did not provide the reports for unexplained reasons.

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

List of payers / recipient who submits a report on the payments / receipts on government shares in possession

	Payers	TRN/BIN	Recipients	TRN/BIN
1	KazAtomProm, JSC	181600039479	SWF Samruk-Kazyna,JSC	
2	EP KazMunayGas, JSC	620100210124	KazMunayGas, JSC	620100210025
3	Kazakhturkmunai, LLP	150090000058	KazMunayGas ,JSC	620100210025
4	Tengizchevroil, LLP	620200277976	KazMunayGas, JSC	620100210025

Final Report on the payments / receipts on government shares in the property Payers for 2011 (thousands tenge).

№.	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 ³ gas	thousands tenge	thousands USD	tons of crude oil	M ³ gas	thousands tenge	thousands USD	tons of crude oil	M ³ gas	
1	2	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	JSC «KazAtomProm»	181 600 039 479	8 852 110				8 852 110								
2.	JSC «EP Kazmunaigas»	620 100 210 124	56 013 108				56 013 108				0				
3.	LLP «Tengizchevroil»	150 090 000 058		2 070 700				2 070 700				0			
4.	LLP «KMG Kumkol»	620 200 277 976													
	Total:		64 865 218	2 070 700			64 865 218	2 070 700			0	0	0	0	

Section IV. The final report on the payments / receipts on socially important objectives is given based on the resource users LCT whose tax payments are recognized NSC irrelevant.

The final report on the payments / receipts on socially important objectives for the year 2011 (see Appendix 7, 8) whose tax is recognized irrelevant by NSC, compiled on the basis of LCT reporting for resource users. The reports cover the amount actually paid for the 2011 payments. The report was prepared in accordance with the instructions. In 2011, LCT reports were made in million tenge, in connection with the final report of the payments / receipts on socially important goals for resource users of oil and gas sector for the year 2011 is presented in millions of tenge. The data in the report shows that for each facility subsoil, whose taxes were found to be insignificant, the report does not include facilities for subsurface exploration.

Appendix 7

Final report on the costs of socially important objectives on the basis of the data submitted by the subsoil users LKU oil and gas sector, whose tax payments are deemed irrelevant for the NSC in 2011 (in mln.tenge).

№ п/п	Subsoil user	Occurence	Form A-K	Taxes, total:	Social sphere	Monitoring of subsurface contamination	Liquidation fund	Training	Insurance
1	Atyraumunaigas	Bobek site in KSKM; Mahambet site in KSKM	EP	21,946	14,797	29	0	26,298	5,207
2	Satpaev Operating	Satpaev	EP	21,9	29,6	73,1	0	15	2,8
3	Kurmangazi petroleum	Kurmangazi structure	EP	21,41	44,37	4,97	0	155,18	3,67
4	Tub-karagan Operating Company B.V. Company	site Tub-Karagan	EP	20,1	73,31	14,08	0	73,31	129,69
5	Ravninnoe Oil	Ravninnoe within blocks	EP	19,87	26,64	1,55	0	17,89	15,21
6	Kazkormunai	South Karpov site	EP	17	4	1	10	10	33
7	Korned	Kultuk	EP	9,54	0	24,08	0	0,96	3,96
8	Ozturk Munai	Sinelnikov area	EP	9,14	0	0,99	0	0,79	0,02
9	Stepnoy LeopardLtd JV	District development «Kamensko-teplovsko-tokarevskoe»»	EP	7,795	0	0	0	14,376	0,89
10	Munaily Kazakhstan	Munaily	EP	5,46	10,38	0	0,13	18,33	4,42
11	Nurmunai Petrogas	North site within blocksXXVI-22,23(partially), 24(partially),25;XXVII-22,23(partially); XXVIII-22, XXIX-22; South site within blocksXXX-23, 24 (partially),25(partially) XXXI-23(partially), 24partially, 25 (partially)	EP	2,58	6,61	0	0	4,12	0,44
12	Branley Petroleum (Бренли Петролеум)	Chingis Telsu; BlocksXXVII -15 - C (partially), XXVII - 16 - A (partially), D (partially)	EP	1,364	2,075	0	0,46	2,322	0,12

13	3A-Best Group	Blocks XXXV-9-C(partially), Г(partially); XXXYI-9-C(partially)	EP	1,3	22,14	0	2	0,5	0
14	Kazgermunai	Aksay within exploration blocks XXIX-38-F (partially); XXIX-39-D (partially); XXX-38-C (partially); XXX-39-A (partially)	EP	1,25	1,27	0,59	0	22,17	0,57
15	Ibex Petroleum B.V.	Tamdikol	EP	0,793	4,412	0	0,15	3,56	0
16	Iskander Oil	Sarsenbay	P	0,75	0	0	7,2	7,29	0,003
17	Kokmay	Blocks XXVIII- 15-F(partially); XXVIII-16-A(partially), B(partially), D(partially); E(partially); F(partially); XXIX-15-C(partially); XXIX-16-A(partially); B(partially), C(partially)	EP	0,59	0,59	0	0,3	0,36	0
18	South-gremyachenskoe	South-gremyachenskoe	EP	0,4658	0	0	0,0307	0	0
19	TNG Company	Rostonshinskoe	EP	0,3503			0,08	0,46	0,001
20	Geoinvest-K	Daryinskoe	EP	0,193	0	0	0,0004	0	0,0002
21	Uralneftegas	Prigranichnoe	EP	0	0	0	0	0	0
22	Turgay petroleum	Kumkol	P	0	0	0	0	0	0
23	Kul-Bas	Blocks Kulbas area	EP	0	0	0	0	0	0
24	Ekoneftegas	Karagan; South Kozha	P-EP	0	0	0	0	0	0
25	Firm PhysTech	North Karazhanbas	P	0	0	0	0	0	0
26	Jupiter Energy Pti, Ltd KF	sites №1 within XXXVI-11-F и №2 within block XXXVI-12-D	EP	0	0	0	0	0	0
27	DosbasJV	Saralzhin	EP	0	0	0	0	0	0
28	BMB Munai	Blocks, Bozoba	EP	0	0	0	0	0	0
29	Alties Petroleum International B.V. Company (Aktobe branch)	Akzhar	EP	0	0	0	0	0	0

30	NK KazMunaiGas	Imashevskoe	EP	0	0	0	0	0	0
31	S-Arman Trade System	Zhusaly site within blocks	EP	0	0	0	0	0	0
32	BANS-Munai	South-West Dossor	EP	0	0	0	0	0	0
33	Atyraumunai	Daraimola	P	0	0	0	0	0	0
34	Adai Petroleum Company	Adai site	EP	0	0	0	0	0	0
Total:				163,8	240,2	149,4	20,4	372,9	200,0

Appendix 8

The final report expenses socially important goals, based on the data submitted by the subsoil users LKU mining sector, whose tax payments are considered irrelevant for the NSC in 2010. (in thousands tenge).

№ п/п	Subsoil user	Occurrence	Form A- K	Taxes, total:	Social sphere	Monitoring of subsurface contaminatio n	Liquidation fund	Training	Insurance
1	Ak-Tas, LLP	Nadirbay	P	14 880,0	2 500,0	0,0	0,0	40,0	654,2
2	Galotech, LLP	Altynsay	P	12 581,0				92,0	116,0
3	Koytas, GRK LLP	Novo-Karachagtinskoe deposit, South-Shuulkudukskoe deposit, Shirpakainskoe deposit	P	19 074,3	11 552,7	0,0	0,0	1 445,1	1 140,5
4	Akbakay GMK	Kenzhem deposit	EP	10 883,0	72,8		364,0	364,0	
5	Inter Gold Capital, LLP	Bolshevik	P	9 256,3					224,3
6	Erementau GRK, LLP	Bayguli, Maykol sites	P	8 734,0			110,0	205,6	514,3
7	Baylusti Altyn, GDP LLP	Baylusti	P	8 643,2			1 485,0		64,1
8	Koksay-MuzbelLLP	Koksay	EP	8 015,0	1 400,0		1 295,0	1 274,0	2 890,0
9	Karaoba-2005, LLP	Karaoba	P	7 177,0	300,0		0,0	620,0	
10	Kaznickel, LLP	Gornostaevskoe	EP	6 926,2	881,9		659,2	660,3	151,2
11	AVENUE,LLP	Kulantau	P	6 790,3	4 392,6		307,5	270,0	
12	Kyzyl Kain Mamit, LLP	Mamit deposit, East-ural deposit, Novo-Shandashinskoe deposit, Kara-obinskoe deposit	P	11 554,4	7 043,7	0,0	0,0	413,9	650,2
13	Karatau ГПК, Branch LLP "Kazphosphate"	Shibulak T'esay, Zhanatas, Kistas	P	9 355,2	981,0	1 558,7	78,2	433,0	141,6
14	Batys Potassium, LLP	Chelkarskaya	EP	6 493,3			1 041,0	1 047,7	228,6
15	Zhetisugeomining LLP	Dalabay deposit	EP	6 213,7	6 678,9		317,7	2 476,4	426,6
16	Kulan TB, LLP	Kulan (site 3)	P	6 033,9				33,0	
17	North Katpar, LLP	North Katpar	P	5 419,0	300,0		146,0	900,0	
18	Dostyk, LLP	Maykuben area	EP	5 099,0	70,0		146,0	1 513,0	93,0

19	Arman, LLP	Keregetas, Шоқпартас, ПолуРенное, С-3 Бесробе	EP	9 569,0	0,0	0,0	0,0	250,0	0,0
20	Kaskad-N, LLP	Kuludjun	EP	4 595,1	16 157,9		517,8	3 777,1	
21	Sariarkaming, LLP	Tuyebay-Syurtisuyskaya area	EP	3 969,0	980,0		1 356,0	979,0	394,0
22	Erkin Quartz, LLP	Waste dumps of Aktas deposit	P	3 796,2	80,4		30,0	60,0	278,0
23	RUDGORMASH LLP, Balhash, AGRK	Minaral	P	3 635,5					
24	Uli Tau K, LLP	Tesiktasskoe	EP	3 550,4	100,0		25,0	260,0	82,6
25	TekKazinvest, БЭК	Karamurunskoe ore field	EP	3 147,0	740,0				
26	Golden Compass Jambyl TOO Akniet-BurgaLLP	Kokkia	EP	3 085,5	5 189,1			1 511,2	95,2
27	SariarkaJVK NK, JSC	Akshoki-3, Borly, Zhetimshoky, layers D1-D6, Dolinskoe deposit and fields 42-42 bis, Shoptikol, Zhartas	P	3 352,9	0,0	0,0	90,0	90,0	191,5
28	Altyn-Tac, JV + Kazakhstan Австралия LLP	Kepken, Altyntas, Kengir, Aldaushe, East-Andasayskoe, Eastern, East-Ushkuduk, Daykovo-Shtokverkovo, New, Dessert, Zuhra, Kyzyl-Kaynar, Lazarevskoe, Leila, Promezhutochnoe, Mukatay, Tarlanat-Petrovskoe, Uzun-Su, South-East Ushkuduk, Maytoken, Karatas-Beri, Bayalich-Aktas, Ashek, Kokpar Annai	EP	2 784,5	2 000,0		546,1	778,3	392,3
29	Tentek, LLP	Karamolinskoe area	P	2 672,3	1 455,9		918,7	918,7	
30	MULTIPLEX RESOURCES	East 1,2,3	EP	2 618,9		4 172,0		11,0	3 193,0
31	Taza-Su LLP, Ristas, JSC	Chankanay	P	2 484,7			231,3	242,0	92,1

32	Nurdaulet, PIK LLP	Tails of Stepnyak factory	P	2 410,0	380,0	65,4	750,0	1 347,0	227,6
33	Altyn KDT, LLP	Beke	EP	2 310,3	2 961,6		31,1	808,1	229,0
34	Berkut, Fuel and power company, 3JSC	Oikaragay	P	2 310,0			47,9	153,0	
35	BAR NEO, LLP	Itmurundi	EP	2 294,2	3 644,8		430,6	745,9	392,8
36	Kazakh nickelGRK, LLP	Shevchenkovo	P	2 258,4	739,8			100,9	1 371,1
37	Zheti-KazynaGRK, LLP	North-Rozhdesvenskoe, South-Shirpakainskoe	P	4 340,7	0,0	0,0	0,0	559,7	0,0
38	Dostau-Litos, LLP	Karatas site	EP	2 158,0	1 170,0		1 007,0	451,0	715,0
39	Komir-Kuat, LLP	Site №3, area K2 in Karaganda region	EP	2 148,9	0,0	0,0	220,0	65,0	153,4
40	Masalskiy GOK, LLP	Masalskoe	EP	1 994,0	2 960,0		731,0	757,7	192,5
41	Zertteu -SH, LLP	Zhartas	EP	1 537,8	735,0		1 251,7	1 251,7	294,0
42	Boke, LLP	Boko-Vasilyevskoe ore field	EP	1 532,8			14,5	1 200,0	152,5
43	Metalinvest, LLP	Kurday area	EP	1 454,7					162,4
44	Esep, LLP	Decommissioned mine reserves Dubovsky	P	1 362,5			60,0	120,0	107,8
45	Betbastau-NedraLLP, Nurdaulet GRK, LLP-GOK LLP	-	EP	1 349,5	366,0	294,0	117,0	178,0	220,5
46	Didar, LLP	Taldyk-Ashesay	P	1 290,5					
47	Charaltyn, JSC	Territory of Semey region	EP	1 287,7					
48	Autotransservice, LLP	Ekibastuz-Shidertinssky group	EP	1 277,2	200,0		596,2		
49	Kazakhstan Minerals Technology, LLP	Ashisay deposit	EP	1 267,9	2 964,0				
50	VK Argonaut, LLP	Dump IMZ, terrikon №4	EP	1 028,0					
51	Aktogay Mis, LLP	Dolinnoe	EP	855,1					9,7
52	TaldyKuduk-Gas, LLP	TalPykuPuksky uch.KaraganPinskogo coalfield	EP	822,3	3 230,0		476,8	0,0	167,4
53	Edelweiss +, LLP	Saransky site, (areas K2,K3)	EP	777,9			1 084,9	645,1	
54	Khan-Tengri, 3II JSC	Bayankal	EP	590,2			10 855,5	5 513,4	

55	MAGMA WEST, LLP	Enrichment of old tailings dump JSC «ZSK»	EP	495,6					
56	Tauken-Stepnogorsk, LLP	Pervomayskoe	EP	495,0				1 903,5	
57	Buguty-Paly, LLP	Shinbulakskoe ore field	EP	446,3	150,0		28,3	28,3	33,3
58	KazInvestNedra, JSC	Inderskoe №99, №96, №109, №107, №106, №105, №104	P	417,6					
59	ExELT, LLP	Zhedeusu	EP	366,6					
60	SariarkaKomirGOK, LLP	Pol site Dubovsko-Sokurskoe layers K10, K12	EP	363,9		0,0	100,0	346,6	
61	Varda Minerals, JV LLP	TMO Karsakpay copper smelter	EP	283,0	17 650,0	0,0	380,7	0,0	
62	Asia-Invest corporation, LLP	Dzhusalı, Novo-buranovskoe, Aitpayskoe, Shandashinskoe deposits	P	466,1	0,0	0,0	0,0	0,0	49,6
63	Ken Tobe, LLP	Kedei	EP	217,6	2 930,0		87,0	6 784,2	
64	Komkon, LLP	Baikonir area	EP	215,4	0,0		4,1	1,6	0,0
65	Paritet, LLP	Inderskoe, №№88, 94,95,98,991,992,993,994,100	P	210,6					
66	Color Metal Engineering, LLP	Kogadir VI	EP	183,1	150,0			328,3	
67	TobolNK JV, JSC	Orlovskoe	P	181,4					
68	Zhaisan- Kazakhmis JSC. MAR LLP	Zhaisan deposit	P	166,3					
69	Sariarka-IRON, LLP	Big Ktay, Medium Ktay	P	230,4	0,0	0,0	0,0	0,0	0,0
70	Kazgeorud, LLP	Kundizdi, Limannoe	P	308,7	112 730,7	0,0	0,0	0,0	0,0
71	Golden Sky, LLP	Sulushoki, Sholkyzyl, Karzhantau ore field	EP	225,0	0,0	0,0	0,0	0,0	0,0
72	Keskentau LLP	Western ore occurrence	EP	55,0	200,0			200,0	
73	Direct, LLP	Zhamantuz	EP	51,0	333,3		111,2	226,0	
74	Center of geology survey, LLP	Mayozek, Kopkudukkol site	P	26,6	0,5		6,7	1,0	
75	Dunıye corporation,	Shalgiya deposit	EP	0,0					

	JSC									
76	Ulba metallurgical plant, JSC	Karajalskoe	EP	0,0						
77	Aktobe copper company, LLP	Vesenne-Aralchikskoe	P	0,0	6 769,6		888,7	1 808,5		
78	AltayEnergoService, LLP	Zaisan (Career)	EP	0,0	1 023,9		584,0	584,0		
79	Altyn-Aytas, LLP	Zhanama, plateau pokrovskoe	EP	0,0						
80	Balkhash geology artel, LLP	Aktes-1,2 sites, Polymetallic	EP	0,0						
81	Kyzyltu, LLP	Kyzyltu	P	0,0	0,0	0,0	0,0	0,0	0,0	
82	Odak, LLP	Zhideliyskaya area	EP	0,0						
83	Geobyte-Info, LLP	Auliye south-priishikskiy areas and sites	P	0,0	2 967,2			3 370,0		
84	Karaotyn GRK, LLP	Central site, Upper-Sokurskiy deposit	EP	0,0						
85	Keregetas, GRK, LLP	Keregetas area	EP	0,0						
86	BENEFIT ltd, LLP	Podnikovoe	EP	0,0						
	Total:				256 453,4	227 133,2	6 090,1	29 529,3	50 143,9	16 492,0

Section V. The final report on the payments / receipts on socially important goals for resource users whose tax payments are recognized significant by NSC and the results of their reconciliation.

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

Since the LCT reports for 2011 payments of Social contributions on social services and infrastructure are reflected in the total amount of KZT millions, reconciliation is impossible.

The final report on the payments / receipts on socially important objectives for the year 2010 based on the full report, "Social contributions to the social sphere and infrastructure" provided by the payer. Statements were prepared in accordance with the instructions.

Section VI. Description of work performed, including an explanation of the causes of discrepancies between the payer and the recipient, and a list of discrepancies, the reasons for which have not been established

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

1. Listings of oil and gas and mining sectors payers, which are taking part in the reconciliation report for the year 2011, are refined. Taxpayers' lists are approved by NSC Protocol № 33 from 18.10.2012 year. (Appendix № 2, 3).

By working together with the payer and the Committee of Geology and Subsoil MINT RK we have updated the list of payers, their TRN and contact information.

Appendix 2 shows the number list consisting of 62 oil and gas sector payers, which reconciles records. Appendix № 3 reflects the list consisting of 108 payers of mining sector, which reconciles records. During 2011, the confirmed list includes 170 payers (including branches), including the mining sector - 108, and the oil and gas sector - 62.

Report on the payments / receipts provided those payers of taxes and other obligatory payments to the budget, which, according to the decision of NSC on May 12, 2011 Minutes № 28 year are significant:

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

Number of payers participating in the reconciliation of 2011 is by 3 Payer less than the number of payers participating in the reconciliation of 2010. In the reconciliation of 2010 (6th National Report), there were 173 of the payer, in the reconciliation of 2011 (7th National Report) involved 170 payers. Payers were sent report forms and instructions on how to complete the forms and deadlines for reporting.

2. 167 payers out 170 approved submitted reports for reconciliation. The reasons that three payers not submitted reports:

- "North Katpar", LLP - provided a letter that it is not signatory to the MOU and budget payments are not significant;
- "GRK Kazakhstan Nickel", LLP and "Non-Ferrous Engineering", LLP did not provide reports because payments of these companies are not significant;

According to LCT data – these 3 companies paid taxes and payments to the budget in the amount of 7 860,5 thousands tenge, or 0.02% of the income received in the budget from the mining sector payers.

Reports provided by the payer, and completed in accordance with the instructions for completing the report with budget classification code pursuant to the Uniform Budget Classification of the Republic of Kazakhstan, approved by the Government of the Republic of Kazakhstan № 1362 from December 24, 2004 for the respective year.

Before the reconciliation we worked with payers to provide a report (refining data, correcting technical errors related to violation of the procedure for compiling the report according to instructions). Provided reports for 2011 have comments and errors in the calculation of the results, because the form of the report was provided in Microsoft Word, therefore the results were not stamped by payers. Prior to reconciliation the technical error by filling out the form payers were corrected. Two Payers ("Bakyrchik GFC", LLP, «Inter Gold Capital», LLP) submitted reports for 2010 and 2011 in one report. During the reconciliation reports have been provided separately by each year.

3. During the reconciliation discrepancies between reports provided by payers and reports provided by the recipient are revealed. All payers with discrepancies send information on differences. Discrepancies that are not agreed with payer should be confirmed by representing an extract from the account of the payer for the period.

- Receiver shows an extract from the account of the payer, on which there was a discrepancy, in the same period;
- The payer confirms the amount of the payments made for which there was a discrepancy, by bank statements, personal accounts, confirming payment by tax credits from other taxes, etc.

On the consistency with which the taxpayers did not agree and provided them with supporting documents (personal accounts, vouchers and acts of reconciliation settlement) description of differences in tax cut is given in Section I.

Four Payers, which according to the subsoil use contracts, pay taxes and other obligatory payments to the budget in foreign currency (U.S. dollars) reported in U.S. dollars.

In the reconciliation of the reports, conversion and transfer of funds to the budget in tenge is confirmed.

At reconciliation report produced by foreign currency translation in tenge is done at the date of transfer of payments to the budget. Discrepancy between payers' reports and the recipient's report is not found.

In addition, data of (Ministry of Finance) were reconciled by the Accounts Committee for Control over Execution of the Republican Budget of Kazakhstan.

Result of the work was to make "a final report on significant tax and non-tax payments / receipts" and the 7th National Report for 2011.

Summation of differences in "Final Report of the 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.

We also work with payers to provide a report, "Social contributions to the social sphere and infrastructure." Statements were prepared in accordance with the instructions.

In LCT reports for 2011, payments to «Social contributions to the social sphere and infrastructure» include the total amount.

Result of the work was to make "a final report on the payments / receipts on socially important goals for 2011."

Section VII. Recommendations on the causes of discrepancies and improvement of the process of reconciliation.

According to the results of the reconciliation we recommend:

1. To provide "reports on taxes and other obligatory payments to the budget" with a cover letter, which states TRN payer and if there are branches and representative offices indicate their name and TRN, by the taxpayers.
3. To improve the quality of drawing up the report in compliance with the instructions for completing the report for payers, who represents the "Reports on taxes and other obligatory payments to the budget".
4. To include the operating companies in the process of reconciliation of the "Report on taxes and other obligatory payments to the budget" 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 are making payments to the budget on behalf of the subsoil under the terms of contracts and agency agreements, to represent the Company's reconciliation "Reports on taxes and other obligatory payments to the budget" in the context of companies on behalf of which they make payments. Upon reflection of paid foreign currency payments provide to the Company the reconciliation data for each payment, paid in a currency: the name and TRN of the tax authority - the recipient, № and date of the payment order, the amount to BCC.
6. To oblige the Beneficiary (Tax Committee and the Ministry of Finance of Kazakhstan Customs Committee of the Republic of Kazakhstan Ministry of Finance) to provide data on income payments, the period specified in the Terms of Reference and make clarification of discrepancies upon receipt of supporting documents from the Company to reconcile (the payer). Attract officers to provide forms of "Report on significant tax and non-tax revenue" on a regular basis, and with the responsibility for the information provided.
7. To include in the work plan for 2012 to conduct NSC for responsible officers of the company, training seminar-training on compliance Instructions for completing the report forms for reporting.

Recommendations to improve reporting forms

1. Because of addition of new BCC (106 110, 105 109) on tax payments, there must be done changes in the form.
2. Report form need to be transfered to Excel, reflect in the instructions for completing the reporting forms the need to fill the summary rows.
3. Due to the fact that on line 19, "Other fees and payments to the budget" includes more than 20 BCC and these BCC for Tax Committee does not include personal accounts. Reconciliation is performed on the basis of payments, which are not recognized as supporting documents for the Tax Committee. Therefore we recommend that because of the impossibility of reconciliation and the immateriality of row remove it from the report "Other fees and payments to the budget."
4. The report form Appendix 14 'social contributions to the social sphere and infrastructure "- with line "for contributions to training" does not provide contacts of beneficiaries, as for contributions to training payers produce large amounts under contract for subsoil and payers on this line have large number of recipients.
5. Attached to the form number 1, the decoding of payments in foreign currency, is required to submit additional information: the name and TRN of the tax authority - the recipient, № and date of the payment order, the amount to 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 - Extractive Industry Transparency Initiative in the Republic of Kazakhstan;

BCC - budget classification code;

LCT - license / contract terms.

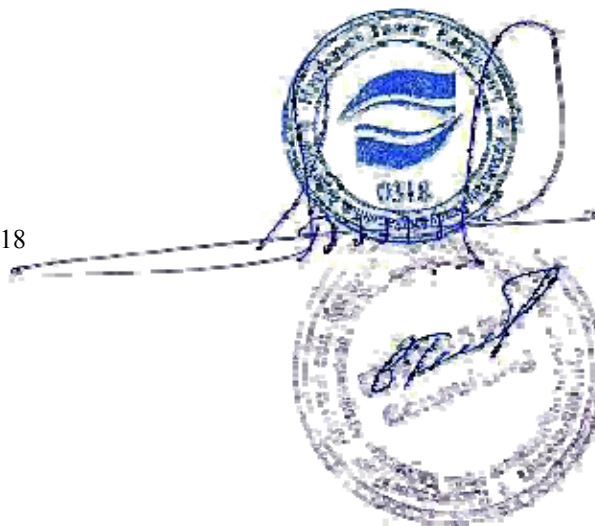
General Director,

Auditor:

Qualifying Certificate No. 0318

Date: May 2, 1997

The head of group:



T.E. Nurgaziyev

E.I. Ganzha