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accounting & taxes in kazakhstan

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SCHNEIDER GROUP

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We at SCHNEIDER GROUP consult and provide our international clients with the back office services they need to expand their business into or within Russia, Kazakhstan, Belarus, Ukraine, Poland and Germany.

For Kazakhstan accounting, the formal requirements are more important than the underlying economic essence. With this brochure we intend to give a guiding overview of rules and regulations for Kazakhstan accounting and hands-on information about current tax rates and common practices in this field.

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accounting in kazakhstan

All companies in Kazakhstan, including branches and representative offices of foreign companies without commercial activities, are obliged to keep accounting records. The accounting has to use legally prescribed forms (e.g. an "Act of Acceptance" has to be issued for all services and a "VAT-invoice" has to be issued for VAT purposes). If there is no specific legally prescribed form, the company has to prepare such forms itself and has to issue an internal order to make them official company forms.

This introduction may seem to be extremely formal, but it characterizes accounting rules in Kazakhstan very well. "Form over substance" is somewhat more important than the transaction itself. For Kazakhstan accounting, the formal requirements are more important than the underlying economic essence. This starts with the list of forms of primary documents which are required by the accounting legislation. It can be assumed, that the number of accounting entries is several times as voluminous in Kazakhstan as in comparable circumstances in Western countries. In addition, the supporting documentation, to be provided from either third parties or by the company itself, is several times as much.

This may be demonstrated by the following:

- According to the Tax Code all expenses transactions shall be firmly supported by official documents. Otherwise, the expenses are recognized as non-deductible for Corporate Income Tax ("CIT") purposes.
- The invoice is the basis for authorizing the bank transfer; however, it has to be initially recorded as an advance payment towards the supplier. Only after the supplier has issued the VAT invoice and a so-called "Act of Acceptance" (a protocol stating the delivery and acceptance of service), the expense can be transferred from the advance payment account to the expense account.
- Currency control mainly affects residents of the Republic of Kazakhstan. Payments between residents and non-residents are subject to currency control procedures for certain operations which exceed the threshold established by the National Bank. The currency control procedure of repatriation of currency (registration number of the contract) is applicable to residents conducting export and import transactions for the amount exceeding USD 50 000.
- In addition to normal financial statements, tax returns, various complicated reports have to be provided to the statistics office. Furthermore, if the entity has settlements in foreign currency it should submit the reports to the National Bank.
- As there are some optional tax approaches to be used to form the tax returns, each company on a yearly basis has to define in its tax accounting policy the tax principles it intends to apply and strictly follow these rules.
- Matching revenues and expenditures, as practiced in the West, is a common practice in Kazakhstan as well. The law obliges large-scaled entities to hold accounting in accordance with International Financial Reporting Standards (IFRS). The small and medium-scaled entities should hold accounting in accordance with International financial reporting standard (IFRS) for small and medium businesses

To a large extent mainly tax requirements influenced Kazakhstan accounting system in practice. This is a clear heritage from the Soviet Area, when statements were addressed solely to government institutions.

tax regime

The tax regime outlined in this section is based on the current Tax Code dated December 10, 2008 (Tax Code), which came into force on January 1, 2009, and effective at the time of publication of this tax guide, including all amendments since 2009.

Under the current tax regime, the main taxes applicable to investors' activity are as follows:
- Corporate income tax, 20%;
- Tax on net income of a branch of a foreign legal entity, the "branch profit tax", 15%;
- Tax withheld at the source of payment from the income of non-residents, the "withholding tax", 5 - 20%;
- Value added tax ("VAT"), 12%;
- Reverse Charge VAT, 12%;
- Individual income tax, 10%;
- Social tax, 11%;
- Property tax, 1.5%;
- Customs duties and fees.

There are a number of other taxes and levies that businesses operating in Kazakhstan can be subject to. These include excise duties, land tax, vehicle tax, etc. The above list does not include special payments or taxes paid by subsurface users.

The tax period in Kazakhstan constitutes one calendar year, quarter or month depending on the type of tax.

Kazakhstan's tax system operates on the self assessment principle. The Tax Authorities are responsible for verifying the accuracy of calculations and the timeliness of the tax payment.

Corporate income tax (CIT)

Local and foreign companies are subject to CIT. Taxable income is defined as a difference between revenues and expenses. The tax rate is 20%. CIT is payable in advance by equal monthly payments for certain taxpayers (with aggregate annual income exceeding 325,000 x monthly computation index for the period preceding previous tax period, around KZT 644 mln,), which shall be calculated under certain criteria.

The CIT return is due by 31 March of the year, following the reporting year. The final amount of CIT declared in the CIT return shall be compared with the advance CIT payments. In case the final amount of CIT exceeds the advance CIT payments made during the reporting year by 20%, the company shall pay a fine at 40% of the underpaid amount.

The branches of foreign companies also pay branch profit tax. The tax rate is 15%. However, in certain cases it can be reduced to 5%-10% based on the provisions of the Double Tax Treaties.

example **name of declaration / statement**	
taxable income	EUR 1 000 000
corporate income tax advance payments	EUR 100 000
corporate income tax actual amount (@20%)	EUR 200 000
underpaid tax amount	EUR 100 000
net income after corporate income tax	EUR 800 000
branch profit tax (@15%)	EUR 120 000
net income after tax	EUR 680 000
less: fine @40% * (200 000 – 100 000) + 120 000)	EUR 88 000
net	**EUR 592 000**

Withholding tax (WHT)

Income tax withheld at source of payment applies to Kazakhstani source income payable to non-residents having no permanent establishment in Kazakhstan. Generally, the tax applies at the rate of 20% to Kazakhstani source income, which includes services rendered to Kazakhstani companies (with few exceptions), capital gains, dividends, interest, royalties and insurance premiums payable in accordance with insurance risk agreements, payments to the resident of "tax heavens".

Different tax rates apply in the following cases:

- The tax applies at 15% to the income from dividends, interest and royalties;
- The tax applies to services rendered at 20%.

The reporting period is calendar quarter. Tax return is due by 15 of the second month following the reporting quarter for the tax withheld from the income paid to the non-resident. Tax return is due by 31 March of the year following the reporting year for the tax withheld from the income not paid to the non-resident, but taken as a deduction.

The payment is due by 25 of the second month following the reporting quarter for the tax withheld from the income paid to the non-resident. The payment is due by 10 April of the year following the year in which the income not paid to the non-resident was taken as a deduction. The payment is due by 25 of the month following the month of accrual in case of an advance payment made to the non-resident.

In addition, Kazakhstan has a treaty network of over 40 treaties with major economies of Europe, North America and Asia (attachment 3).

Value added tax (VAT)

Local and foreign companies shall be subject to VAT once the revenue of company exceeds the threshold set at 30 000 monthly calculation index (MCI), 1 MCI for 2015 is KZT 1 982, which is KZT 59 460 000. Most of the goods and services are subject to VAT. The current VAT rate is 12%.

In general, the VAT legislation in Kazakhstan is similar to the one in the EU. However, there are certain differences, such as:

- The VATable turnover should be supported by VAT invoices ("schet-factura"), which contains comprehensive information related to VAT (VAT payer registration number of supplier, date of VAT turnover, amount of VAT, etc.).
- The import VAT applies to the cost of goods imported to Kazakhstan . Under the Tax Code, the importer can elect to use a special "offset" mechanism for "paying" import VAT for certain qualified goods under certain conditions, which is intended to prevent from the cash outflow (this mechanism can also be considered as "exemption" in practice). This method is valid till 1 January 2017. The "offset" mechanism in general practice allows the amount of import VAT to be reflected in the VAT return as output VAT and, at the same time, included as input VAT available for offset. No payment is actually involved.
- The services purchased from non-resident suppliers not registered for VAT purposes in Kazakhstan represent the VATable turnover of the resident purchaser. Thus, the cost of such services should be subject to Reverse Charge VAT and the purchaser shall report and pay Reverse Charge VAT to the budget. After payment purchaser can offset its VAT Output by the amount of paid Reverse Charge VAT.
- If input VAT (VAT paid to suppliers) exceeds the output VAT (VAT to be collected from customers) the following companies has a right to apply for a VAT refund from the budget:
- Large taxpayers under monitoring;
- Companies with export sales exceeding 70% of total sales;
- Other companies can apply for refund of VAT only in the amount of paid Reverse Charge VAT.
- The procedure of VAT refund is rather burdensome, as it involves tax audit of the applicant, its suppliers and clients. In practice, it is rather hard to receive the VAT refund, as the Tax Authorities tend to hinder the tax audits and make their best to delay the refund.
- Company's promotional gifts (brochures, CDs, catalogues, etc.), distributed among the clients, with value over 5 MCI equaling to KZT 9 910 per piece represent the VATable turnover of the company.

Export is subject to VAT at 0% and the respective input VAT is subject to refund with restrictions (however, as mentioned above, the VAT refund procedure is rather complicated).
The calendar quarter is the reporting period for VAT. The VAT return is due by 15 of the second month following the reporting quarter and VAT is payable by 25 of the second month following the reporting quarter.

Personal income tax (PIT)

This tax should be paid by individuals that have income taxable at the source of payment and income not taxable at the source of payment. The reporting period for employer as a tax agent withholding and paying PIT to the Kazakhstani budget is calendar quarter. Individuals having income taxable not at the source of payment (income received abroad etc.) are obliged to report PIT on an annual basis.
Dividends are taxed at 5%, other income at 10%/20%.

Personal income tax consists of two parts:

1. Income at the source of payment – salaries and fringe benefits (benefits in-kind) to individuals from tax agent (employer).
The pension fund contributions are deductible for personal income tax calculation. Tax agent should pay personal income tax by 25 of the month following the month of salary (income) payment.

Tax Return for personal income tax and social tax for residents and foreigners should be submitted by 15 of the second month following the reporting quarter. The forms of returns are different for resident and non-resident individuals.
There are deductions applicable for personal income tax such as minimum salary, obligatory pension contributions, etc.

2. Income not taxed at the source of payment – property income, individual entrepreneurs' income, etc.
Payment for income tax should be paid by 10 April of the reporting period.
Tax return for personal income tax provided by individual entrepreneurs, individuals with property income, etc. should be submitted by 31 March of the year following the reporting year.

Social taxes and contributions

In general the social security payments consist of the Social Tax, Obligatory Social Security Contributions and Pension Fund Contributions. The total rate is 21%, of which is the employer carries 11% and employee carries 10%.

Social Tax

Social tax is payable by the employers (residents, non-residents, individual entrepreneurs, etc.). The social tax base includes salaries and fringe benefits (benefits in-kind) payable by the employer to the individuals (employees).
The tax rate of social tax is 11%. Amount of obligatory social contributions is deductible from the amount of social tax payable.
The reporting period is the calendar quarter. Social tax is payable by the employer by 25 of the month following the month of income accrual. Tax Return for personal income tax and social tax for residents and foreigners should be submitted by 15 of the second month following the reporting quarter. The returns are different for resident and non-resident individuals.

Obligatory Social Fund Contributions

Obligatory social fund contributions are payable together with the social tax to the State Social Security Fund by the employers and apply to Kazakhstani citizens, foreigners having residence permit and citizens of Russia, Belarus, Kyrgyzstan, Armenia.

The base for these contributions includes salaries and fringe benefits (benefits in-kind) payable by the employer to the individuals (employees). The contributions rate is 5%.

The reporting period is calendar quarter. Obligatory social fund contributions are payable by the employer by 25 of the month following the month of salary accrual. The obligatory social fund contributions are reported in return for personal income tax and social tax.

Pension Fund Contributions

Pension fund contributions are withheld by the employer from salaries of the employees and are payable to the State Pension Fund. This rule applies to citizens of Kazakhstan as well as to foreigners with the residence permit.

The base for these contributions includes salaries and fringe benefits (benefits in-kind) payable by the employer to the individuals. The pension fund contributions rate is 10%.

The reporting period is calendar quarter. Pension fund contributions are payable by the employer by 25 of the month following the month of salary payment. The obligatory social fund contributions are reported in tax return for personal income tax and social tax.

Property tax (legal entities)

The property tax object is the real estate. The tax base is the average-weighted balance value of the real estate according to the accounting books. The general property tax rate is 1.5%.
The reporting period for property tax is calendar year. Property tax return is due by 31 March of the year following the reporting year. The statements of current payments are due by 15 February of the reporting year and by 15 May, 15 August and 15 November of the reporting year in case of transactions with property during the year (sale, acquisition etc.). The payments are due quarterly, by 25 February, 25 May, 25 August and 25 November of the reporting year.

Customs duties and feeds

All of the products crossing the Kazakhstani border (export and import) are subject to customs clearance procedures. The branches of foreign legal entities cannot import the goods on their own behalf, thus, being obliged to use the customs broker's services. The Kazakhstani Customs Code establishes different types of customs regimes, some of which provide for an exemption from customs duties.

As a part of the non-tariff regulations, the Kazakhstani customs legislation requires certain goods imported to Kazakhstan to comply with Kazakhstan's quality standards or standards of the Eurasian Economic Union (i.e. importer has to obtain a certificate of conformity).
In addition, bans, quotas, licensing, registration, etc. may apply to the import or export of certain goods (e.g. uranium, weapons, special-purpose hardware, oil products, etc).

The customs duty rates payable on goods imported into Kazakhstan are dependent upon the type of goods imported and vary from 5 to 30%. Only in very limited cases are goods exempt from import duties. Such cases include exemptions from import duties in accordance with investment legislation and imports made by subsurface users, where a relevant exemption is envisaged in the corresponding subsurface use contracts. In addition to customs duties, an administrative customs clearance fee is payable at the rate of EUR 60 for the completion of the main page of a freight customs declaration, and EUR 25 for each additional page of the customs declaration.

Kazakhstan, Russia and Belarus, Kyrgyzstan and Armenia are members of the Agreement about Eurasian Economic Union, which became operative in 2015. The territory of Eurasian Economic Union is free from customs duties and reporting to customs authorities. There reporting and payment of VAT on import of 12% is implemented to the tax authorities not later than 20 calendar day after import of goods.

special tax regime for small-scale businesses

Special tax regime applies towards small-scale business covering individual entrepreneurs and legal entities under conditions that[1]:

- Individual Entrepreneur: staff up to 25 people including Entrepreneur, annual revenue up to KZT 1 400 - minimal salary calculation index approved by the Republic budget Law on January 1 of the current reporting period or about KZT 29,909,600 for 2015;
- Legal Entity: staff up to 50 people, annual revenue KZT 2 800 - minimal salary calculation index approved by the Republic budget Law on the 1st of January of the current reporting period or about KZT 59 819 200 for 2015.

Simplified tax regime is prohibited to be used by affiliates and representative offices, branches, and some others. It also places restrictions towards types of company activity. Thus, simplified taxation system cannot be used by companies offering services in consulting, accounting, finance, sale of oil products, subsurface use and others.
Companies have to submit a half-year return by the 15 of the second month following the reporting period. The tax is payable on the 25 of the second month following the reporting period.

The tax is payable to the budget at the rate of 3%.

[1] For simplified tax return regime

fines and late payment interest

Kazakhstani Code of Administrative Violations stipulates liability for violation of tax requirements and deadlines. Amount of fine depends on a number of factors, namely, type of violation, number of violations, volume of turnover, and tax residence. Each case of violation is treated individually.

If the accounting and tax requirements of Kazakhstan are not met, various fines are foreseen, e.g.:

- If requirements of Law "About Accounting and Financial Reporting" are violated an administrative fine could be imposed in the amount of – 100-500 MCI (KZT 198,200 – KZT 991,000 for the year 2015);
- If declaration is not submitted on time the tax authorities will issue warning notice. In case the violation repeats during calendar year the fine amounts will be up to 70 MCI KZT 139 000.
- If tax payments were understated in tax reports, administrative fine of 15%-50% (depending on the size of business) of the unpaid amount will be imposed on the entity.
- A company that fails to meet the tax payment deadline has to pay overdue interest. The interest rate is 2.5 times the refinancing rate of the National Bank (currently 5.5%).
- If a company does not submit answer to the notification of tax authorities in due term the Tax Authorities are empowered to block the bank accounts of the company.
- Company is obliged to conclude the agreement for obligatory insurance for employees against accidents during 10 calendar days following month of commencing activities. If a company does not conclude obligatory insurance agreement then the executive manager is subject to fine in the amount of 200 MCI (KZT 396,400), and at the same time this fine should be also applied to the company in the amount up to 1 000 MCI (KZT 1,982,000) which depends on size of entity.

cash payments

If a company has cash transactions (salary payments, expense payments to employees, etc.) it has to fill in special cash documents for such transactions (cash receipt voucher, cash disbursement voucher, advance voucher) and keep a formal cashbook. An Expense Report ("Avansovij Otchjot") has to be prepared by employee for each advance received, for instance, to buy stationery.

If a company has cash receipts from sales, it must have a cash book registered in Tax Authorities. This applies also to receipts from credit card sales. Receipts and disbursements cannot be netted. The receipts have to be deposited into the bank account.

establishment of a company: tax aspects

Loss Carry Forward

In general, the tax loss carry forward period is limited to 10 years.

VAT Refund Claims

If input VAT resulting from purchases of goods and services is higher than the output VAT payable on revenues, the taxpayer has a right to claim this VAT from the budget. The claim can be done quarterly and is a part of VAT return. In theory this is foreseen by Tax Code, but in accordance with normal practice does not work properly, as the Tax Authorities initiate VAT audits in order to approve the refund.

currency control

Kazakhstani currency control mainly affects residents of the Republic of Kazakhstan as non-residents are allowed to make transactions between each other without any currency control restrictions. For currency control purposes, residents of the Republic of Kazakhstan are Kazakhstani legal entities, their branches, representative offices, Kazakhstani citizens and individuals having permanent residence in Kazakhstan.

Kazakhstani residents are required to make payments between each other in Kazakhstani Tenge only. However, payments between residents and non-residents can be made in any currency as agreed by the parties. This practice regularly leads to exchange rate differences between the date of recording the transaction and the date of payment, which increases the quantity of the accounting entries.

Certain transactions (financial loans for the term exceeding 180 days, direct investments, export and import operations and etc.) between residents and non-residents which incur payment obligations of a resident to a non-resident for the amount exceeding USD 100 000 and payments obligations of a non-resident to a resident for the amount exceeding USD 500 000 require registration and notification procedures in the National Bank of the Republic of Kazakhstan.

Registration Contract Number

Residents must comply with rules on repatriation of the currency. This obliges the residents to obtain the registration contract number for long term (exceeding one year) import and export transactions exceeding the amount equivalent to USD 50 000. The Registration Contract Number is supposed the submission of voluminous documentation including a variety of questionnaires. As supporting documents, the related contract and the actual invoice have to be attached, including signature of the general director and company seal.

Currency in Kazakhstan

The official currency in Kazakhstan is the Kazakhstani Tenge (KZT). All monetary payments in the Republic of Kazakhstan must be indicated in Tenge. Payments in foreign currency can be used only in cases permitted in law.

personnel administration & documentation as part of payroll accounting

The Labor Code of Kazakhstan provides a number of specific rules for the personnel administration and salary determination. The most typical examples are listed below:

- In addition to the labor agreement and respective addendums to the labor agreements, a company (hereinafter – “the Employer”) has to issue internal orders on prescribed forms signed by the General Director e.g. order on employment, termination, vacation, bonus.
- The Employer should prepare the monthly timesheet of worked and non-worked time of all employees. This timesheet includes information related to vacation, sick leaves, overtimes, etc.
- The Labor Code defines that each employee must receive at least 24 calendar days of annual vacation. In principle, vacation entitlements can be carried forward into the following year. Accounting allows making a provision for unused vacations.
- The calculation of the vacation payment in Kazakhstan is rather complicated. For a vacation period, a salary is calculated separately. The basis is an average salary during previous 12 months. It means that a salary increase or payment of an additional bonus salary during the last 12 months, before the vacation started, has influence on the calculation of a vacation payment. The vacation payment should be paid to the employee 3 days before he/she actually takes vacation in case the vacation is taken in accordance with the leave schedule and 3 days after the vacation is taken by the employee, in case the vacation is provided out of the agreed leave schedule.
- Overtime work should be agreed between the Employer and the employee and should be paid using the rate of 1.5 to the basic salary.
- The work during the holidays/weekends should be paid at double rate.
- The Employer should pay the final payment to the employee in case of termination of the labor agreement after 3 days.

attachment 1

tax returns deadline[2]

#	name of declaration / statement	reporting period	deadline with authorities
1	Corporate income tax return	Annually	31 March for year following the reporting year
2	Statement of corporate income tax advance payments payable before submission of the return for the previous year	Annually	20 January of the current year
3	Statement of corporate income tax advance payments payable after submission of the return for the previous year	Annually	Within 20 days from the date of the submission of the CIT return for the previous year, but not later 20th April of the following year in case of CIT return prolongation
4	Corporate income tax calculation (special tax regime)	Half-year	15 of the second month, following the reporting period
5	Withholding tax return	Quarterly	15 of the second month following the reporting quarter if the income was paid 31 March of the year following the reporting year if the income was deducted but not paid
6	VAT return	Quarterly	15 of the second month following the reporting quarter
7	Personal income tax and social tax return (withheld at source of payment)	Quarterly	15 of the second month following the reporting quarter
8	Personal income tax return (self assessed)	Annually	31 March for year following the reporting year
9	Property tax return	Annually	31 March for year following the reporting year
10	Property tax statement of current payments	Quarterly	15 February, 15 May, 15 August, 15 November
11	VAT return on import from Eurasian Economic Union	Monthly	20 of the month following the month of import
12	Charge for environmental emission	Varies	15 of the second month, following the reporting period
13	Vehicle tax	Varies	5 July of the current year 31 March of year following the reporting year

[2] This table includes only the taxes mentioned in this document.

attachment 2

taxes, tax rates and payment date[3]

#	type of tax	tax rate	payment deadline
1	Corporate income tax	20%	25 of each month for advances; 10 April of the year following the reporting year
2	Withholding tax	up to 20%	If income is paid in Quarter 1-3, 25 of the second month following the reporting month If income is not paid and taken as deduction for corporate income tax or income paid in Quarter 4, 10 April of the year following the reporting year In case of an advance payment, 25 of the month following the month of accrual
3	VAT	12%	25 of the second month following the reporting month
4	Property Tax	1,5%	15 February , 15 May, 15 August, 15 November of the current year
5	Social Tax	11%	25 of the second month following the reporting month
6	Personal Income Tax (withheld at source of payment)	10%	25 of the month following the salary payment month
7	Personal Income Tax (self assessed)	5 or 10%	10 April following the reporting year
8	Social Tax	11%	25 of the month following the salary accrual month
9	Social insurance contributions	5% (with upper limit)	25 of the month following the salary accrual month
10	Pension Fund (deducted from gross salary)	10% (with upper limit)	25 of the month following the salary accrual month
11	Professional Pension Fund (non-deducted from gross salary)	5%	25 of the month following the salary accrual month
12	VAT on import from Eurasian Economic Union	12%	20 of the month following the month of import
13	Charge for environmental emission	Varies	15 February , 15 May, 15 August, 15 November of the current year
13	Vehicle tax	Varies	5 of July of the current year

[3] This table includes only the taxes mentioned in this document.

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attachment 3

list of treaty countries and withholding tax rates

treaty country	dividends	interest	royalties
Armenia	10	10	10
Austria	5/15 (4)	10	10
Azerbaijan	10	10	10
Belarus	15	10	15
Belgium	5/15 (4)	10	10
Bulgaria	10	10	10
Canada	5/15(1)	10	10
China	10	10	10
Czech Republic	10	10	10
Estonia	5/15 (2)	10	15
Finland	5/15 (4)	10	10
France	5/15 (4)	10	10
Germany	5/15 (2)	10	10
Georgia	15	10	10
Hungary	5/15 (2)	10	10
India	10	10	10
Iran	5/15 (5)	10	10
Italy	5/15 (4)	10	10
Japan	5/15 (4)		
Korea	5/15 (4)	10	10
Kyrgyzstan	10	10	10
Latvia	5/15 (2)	10	10
Lithuania	5/15 (2)	10	10
Luxemburg	5/15	10	10

Notes referring to the table

1. 5% (or 12.5% in case of Pakistan) if the recipient is a company controlling, directly or indirerctly, at least 10% of the voting power of the company paying the dividends.

2. 5% (10% in case of Moldova) if the beneficial owner is a company that directly holds at least 25% (15% in case of Luxemburg) of the capital of the company paying dividends.

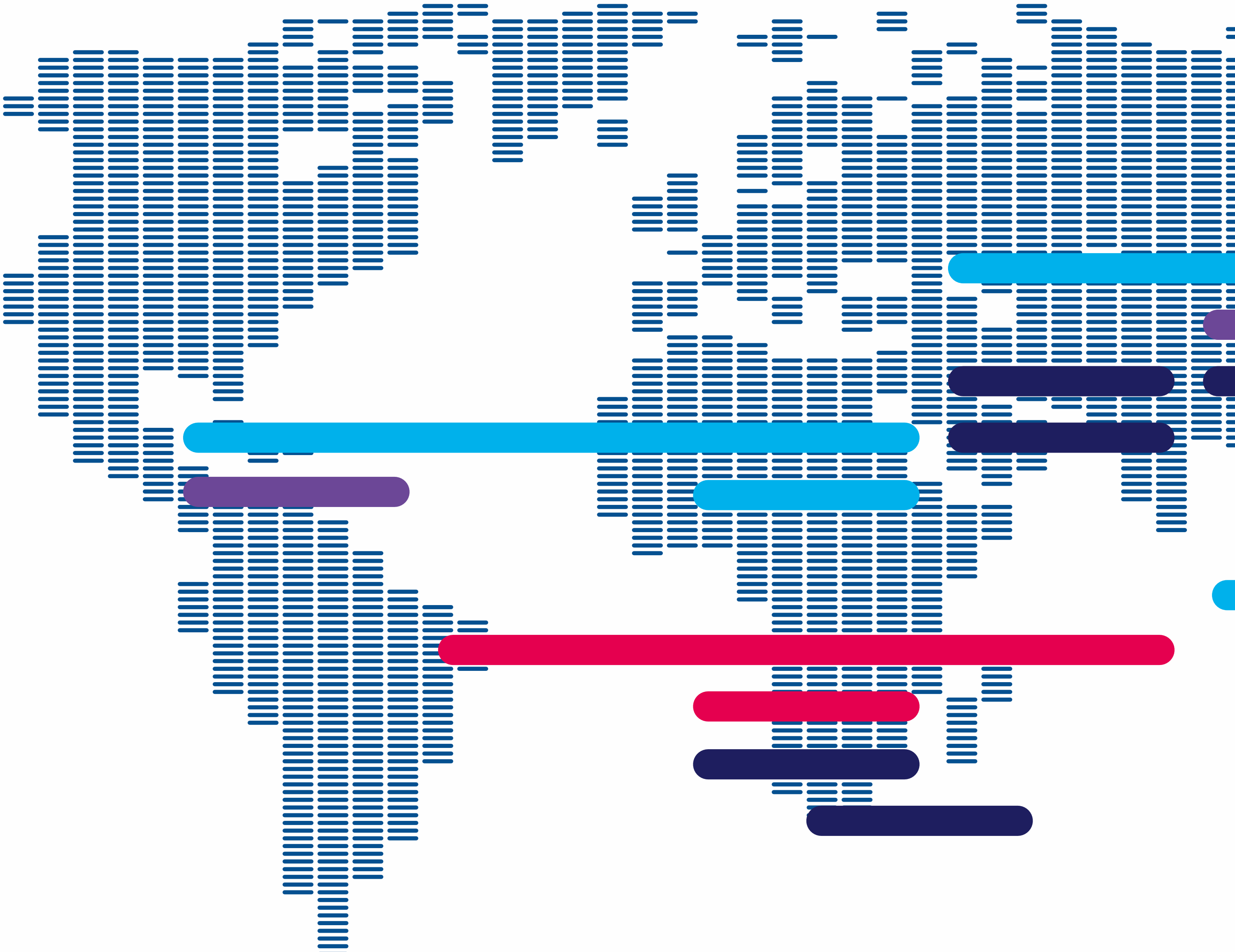
3. 10% if the recipient is a company holding at least 20% of the capital of the company paying dividends.

4. 5% if the actual owner is a company (other than partnership), which owns not less than 10% of the capital the company paying dividends.

5. 5% if the recipient is a company (other than partnership), which directly owns not less than 20% of the capital the company paying dividends.

6. 10% if the actual owner is a legal entity, which owns not less than 30% of the authorized capital of the company paying dividends.

treaty country	dividends	interest	royalties
Macedonia	5/15	10	10
Malaysia	10	10	10
Moldova	10/15 (2)	10	10
Mongolia	10	10	10
The Netherlands	5/15 (1)	10	10
Norway	5/15 (4)	10	10
Pakistan	12,5/15 (1)	12,5	15
Poland	10/15 (3)	10	10
Qatar	5/10	10	10
Romania	10	10	10
Russia	10	10	10
Singapore	5/10	10	10
Slovakia	10/5 (6)	10	10
Spain	5/15 (4)	10	10
Sweden	5/15 (1)	10	10
Switzerland	5/15 (4)	10	10
Tajikistan	10/15 (6)	10	10
Turkey	10	10	10
Turkmenistan	10	10	10
Ukraine	5/15 (2)	10	10
United Arab Emirates	5 (4)	10	10
United Kingdom	5/15 (1)	10	10
United States	5/15 (1)	10	10
Uzbekistan	10	10	10
Vietnam	5/15	10	10



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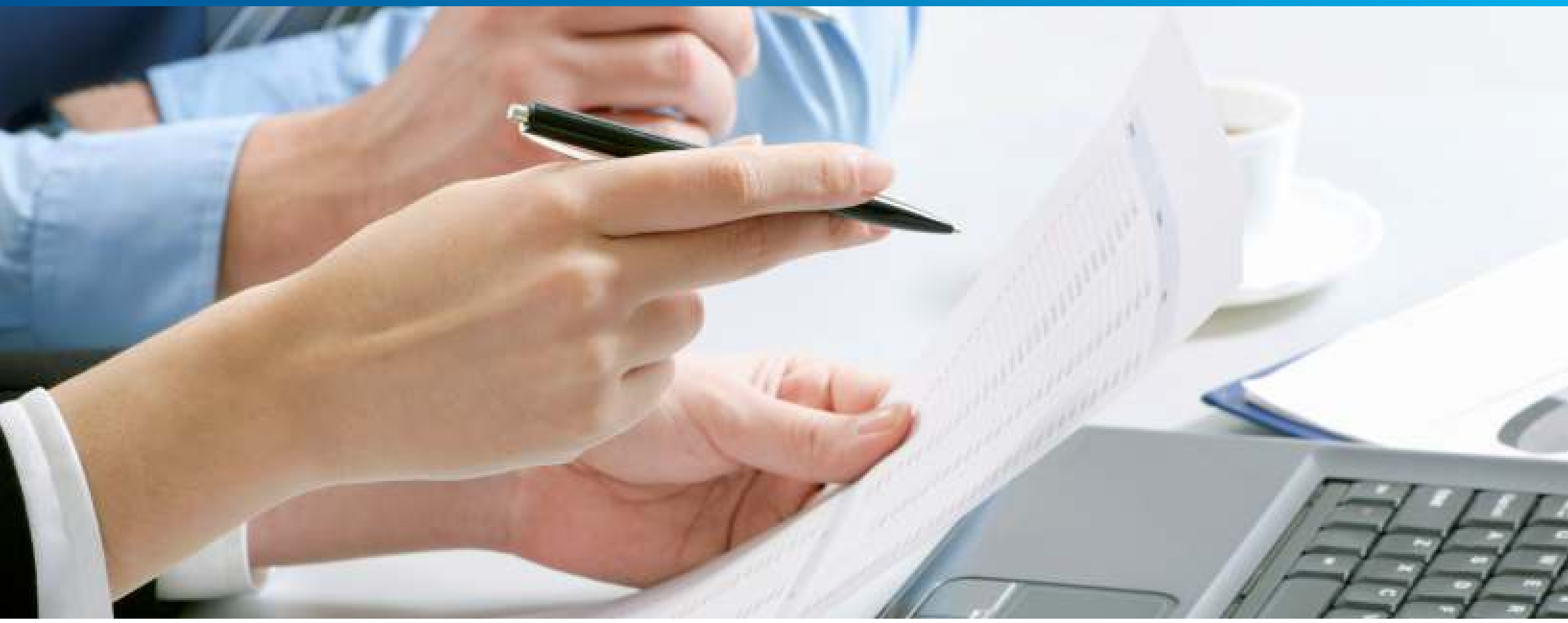

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