



MISSION PERMANENTE  
DE LA RÉPUBLIQUE DU KAZAKHSTAN  
AUPRÈS DE L'OFFICE DES NATIONS UNIES  
ET DES AUTRES ORGANISATIONS  
INTERNATIONALES AYANT LEUR  
SIÈGE A GENÈVE

Réf. № 30-65

The Permanent Mission of the Republic of Kazakhstan to the United Nations Office and other International Organizations in Geneva presents its compliments to the Office of the High Commissioner for Human Rights and has the honor to transmit the response of the Government of Kazakhstan to the Joint Communication from Special Procedures Mandate holders AL KAZ 3/2021 dated 12.02.2021.

*Enclosed: 7 pages*

The Permanent Mission avails itself of this opportunity to renew to the OHCHR the assurances of its highest consideration.

**Geneva, April «14», 2021**



**The Office of the High Commissioner  
for Human Rights  
Geneva**



**ҚАЗАҚСТАН РЕСПУБЛИКАСЫ  
ПРЕМЬЕР-МИНИСТРІНІҢ ОРЫНБАСАРЫ -  
СЫРТҚЫ ІСТЕР МИНИСТРІ**

**DEPUTY PRIME MINISTER,  
MINISTER OF FOREIGN AFFAIRS  
REPUBLIC OF KAZAKHSTAN**

**Nur-Sultan  
April 14, 2021**

**Excellencies,**

On behalf of the Republic of Kazakhstan, I have the honor to present you a formal response to your joint letter № AL KAZ 3/2021 of February 12, 2021, and to inform you that the situation mentioned in it was swiftly resolved early February 2021.

The enclosure to this letter contains detailed and comprehensive responses from the line state entities of Kazakhstan to the questions raised in your address, and provides additional information to the detailed interim reply to you in the Note Verbal of the Permanent Representation of Kazakhstan in Geneva №30-41 of February 19, 2021.

I hope that the information presented by the Kazakh authorities in an open and transparent manner would be sufficient to offer you more clarity on the case and to meet all your concerns you may have on it.

**H.E. Mr Clement Voule,  
Special Rapporteur on freedom of assembly**

**H.E. Ms Irene Khan,  
Special Rapporteur on the promotion and protection of the right to  
freedom of opinion and expression**

**H.E. Ms Mary Lawlor,  
Special Rapporteur on the situation of human rights defenders**

**Geneva**

I would like to reconfirm Kazakhstan's commitment to the protection of fundamental rights and freedoms, as well as its willingness to further develop close and fruitful cooperation with the United Nations.

Please accept the assurances of my highest consideration.

Enclosure: 5 pages.



**Mukhtar TILEUBERDI**

**Responses of the line state institutions of the Republic of Kazakhstan to the questions raised in the joint letter of the United Nations Special Rapporteurs  
№ AL KAZ 3/2021 of February 12, 2021**

**Please provide information on legal proceedings against 13 NGOs and explain the reasoning behind the charges against these organizations.**

Subparagraph 1) of paragraph 1 of Article 29 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) establishes the obligation to provide notification of the receipt of money and (or) other property from foreign countries, international and foreign organizations, foreigners, stateless persons. In the case of the use of money for purposes other than statutory activities, such income is subject to taxation in the generally established order.

In this regard, the state revenue authorities regularly monitor compliance with reporting deadlines and full reflection of the specified information.

Failure to notify the state revenue authorities of the receipt of money and/or other property from foreign states, international and foreign organizations, foreigners and stateless persons, as well as failure to provide or late submission of information on their receipt and expenditure, as well as submission of inaccurate or deliberately false information in time and in cases provided for by the tax legislation of Kazakhstan, is subject to administrative liability in the form of fines and, in some cases, suspension of activities.

Also, under Article 819 of the Code of the Republic of Kazakhstan on Administrative Offences, when considering a case of an administrative offense, it should be established whether an administrative offense has been committed, as well as the circumstances allowing not to hold the person administratively liable, and determine other circumstances relevant for the correct resolution of the case.

This monitoring is carried out annually and based on the review conducted at the end of 2020, tax authorities found a number of violations in the reporting of many organizations, including the NGOs mentioned in your joint letter № AL KAZ 3/2021 of February 12, 2021.

As part of the state revenue authorities' ongoing monitoring, a number of irregularities were identified for 13 non-profit organizations.

Therefore, authorities launched an administrative action based on the filing submitted by a multitude of organizations from different fields. Kazakhstan highlights that this was not a targeted action against NGOs or human rights defenders. At the same time, when considering administrative liability, state tax authorities took into account mitigating and other circumstances, including elimination of violations, the insignificance of infraction, etc.

As a result of the review of administrative materials:

- The administrative **sanctions previously imposed on six NGOs have been canceled in full**, including the decision on suspension of activities on four

NGOs (namely: "Echo", "Kazakhstan International Bureau for Human Rights and Rule of Law", "International Legal Initiative", and "Abyroy");

- Administrative **proceedings against seven other NGOs were terminated** (namely: the "Erkindik Kanaty", the "Association for the Development of Civil Society of the Republic of Kazakhstan "ARGO", the "International Centre for Journalism "MediaNet", "Legal Centre for Women's Initiatives "Sana Sezim", "North Kazakhstan Legal Media Centre").

At the same time, we would like to inform you that the "*Kadyr Kasiet*" **has not been held administratively liable under Article 460-1 of the Code of Administrative Offences.**

In this regard, the swift reaction of the Government demonstrates firm commitment of Kazakhstan's authorities to building a "Listening state", a state that is willing and able to hear as well as respond to the needs of the people as outlined by the President of Kazakhstan Kassym-Jomart Tokayev.

Kazakhstan would like to emphasize that the requirements for non-profit organizations to submit reports on their activities, including information on funds received from foreign sources, comply with international practice. The legislation including those with advanced democracies contains similar provisions.

At the same time, on April 5, 2021, the Specialized Inter-District Administrative Court of Almaty fully satisfied the complaint of the Kazakhstan International Bureau for Human Rights and Rule of Law against the decisions of the State Revenue Authorities, reversed them and dismissed the proceedings for lack of evidence and corpus delicti. In addition, the court issued two private rulings against the district and city revenue authorities for severe procedural violations.

The competent state authorities, including the Ministry of Foreign Affairs, continue to actively engage with the NGOs mentioned above to fully address the situation.

**Please explain why such heavy fines and suspensions have been handed down to some organizations, when simple corrections or resubmission of the documents could have rectified the "falsities".**

Under Article 460-1 of the Administrative Offences Code of the Republic of Kazakhstan, failure to notify the state revenue authorities of the receipt of money and (or) other property from foreign states, international and foreign organizations, foreigners, stateless persons, as well as failure to submit or late submission of information on their receipt and expenditure in time and cases provided for by the tax legislation of Kazakhstan, provides for administrative liability. The amount of the fine is 100 calculation indexes. In case of submission of inaccurate or deliberately false information, the penalty is 200 calculation indexes with the suspension of activities. Such fines are applicable to all legal entities regardless of their field of activity.

Kazakh authorities wish to remind that, the issue has been fully resolved and the administrative **sanctions previously imposed on six NGOs have been**

**canceled**, including the decision on suspension of activities on four NGOs (namely: *"Echo"*, *"Kazakhstan International Bureau for Human Rights and Rule of Law"*, *"International Legal Initiative"*, and *"Abyroy"*). Alongside with that, administrative **proceedings against seven other NGOs** (namely: the *"Erkindik Kanaty"*, the *"Association for the Development of Civil Society of the Republic of Kazakhstan"*, *"ARGO"*, the *"International Centre for Journalism"*, *"MediaNet"*, *"Legal Centre for Women's Initiatives"*, *"Sana Sezim"*, *"North Kazakhstan Legal Media Centre"*) **were terminated**.

**Please provide information as to how Kazakhstan is providing an enabling environment for NGOs and other civil society organizations in accordance with article 22 of the ICCPR.**

One of the priorities of Kazakhstan's political development is the development of civil society institutions.

On August 27, 2020, a Presidential Decree adopted a Civil Society Development Concept. In its implementation, a relevant Action Plan has been developed (1st stage: 2020-2025). The objectives of the adopted Concept are to create favorable conditions for the development of civil society and to ensure the interaction of citizens with the state in various forms on the basis of equal partnership.

The NGO Coordination Council is an advisory and consultative body for NGO cooperation that deals with various civil society issues. The Coordinating Council meets twice a year.

One of the tools to ensure an enabling environment for NGOs and other civil society organizations is the Advisory and Consultative Body "Human Dimension Dialogue Platform" (hereinafter referred to as the HDD) established under the Ministry of Foreign Affairs of the Republic of Kazakhstan.

This dialogue platform provides for systematic and comprehensive work with national NGOs in the area of human rights and democracy, and all recommendations are discussed openly and transparently with the participation of representatives of NGOs, government bodies and Parliament members. Meetings are held at the Ministry of Foreign Affairs of Kazakhstan once a quarter, chaired by the Ambassador-at-Large. In addition, the Heads of the EU, OSCE, UNDP, OHCHR, USAID, Penal Reform International, and their representatives participate in HDD's work as observers. Its aim is to identify systemic problems and develop joint solutions with a wide range of international and Kazakhstan non-governmental organizations and state bodies.

The HDD includes discussions on draft national reports on the implementation of international human rights obligations. This allows for the development of effective ways to cooperate with civil society and reflects a number of recommendations in preparing draft national reports. This measure was positively noted during the review of the second periodic report of Kazakhstan at the UN Human Rights Council in October 2014 as an example of international best

practice. The platform's tripartite format allows the national non-governmental sector to build a direct dialogue with representatives of the Government and Parliament of the Republic of Kazakhstan.

It should be noted that the HDD platform discusses the recommendations of the UN treaty committees on the implementation of Kazakhstan's international obligations to protect human rights. Currently, all recommendations received during the presentation of national reports of the Republic of Kazakhstan and those developed in the framework of the HDD by the domestic civil sector are systematized and consolidated in 50 Roadmaps. These Roadmaps identify necessary measures to implement specific recommendations, relevant government agencies and civil society partners, as well as indicators for assessment. At this stage, the draft Roadmaps are being actively discussed with the participation of governmental bodies and non-governmental organizations; 20 expert meetings have taken place in total.

One of the reasons that allowed a swift resolution of the abovementioned situation with the imposition of fines on a number of NGOs was due to its discussion within the HDD.

At present, the Republic of Kazakhstan also provides state financial support for implementing NGO projects in the form of state social contract, grants and prizes. State grants are awarded through a competitive selection process to the NGOs included in the NGO-database, in accordance to the article 6-1, paragraph 3, of the Law of the Republic of Kazakhstan “On the State Social Order, Grants and Prizes for NGOs in Kazakhstan” and based on a plan for awarding grants to NGOs. Implementation of projects under the state social contract is carried out through competitive procedures through the web portal of public procurement following the Rules for Public Procurement (*Order of the Minister of Finance of Kazakhstan № 648 of December 11, 2015*), as well as the Rules of formation, monitoring of implementation and evaluation of the state social contract (*Order of the Minister of Social Development of Kazakhstan № 18, of August 15, 2018*). Prizes for NGOs are awarded on a competitive basis following the Rules for awarding prizes for non-governmental organizations (*Order of the Minister of Culture and Sport of the Republic of Kazakhstan No. 407 of December 22, 2015*). All Kazakhstan NGOs may participate in the competition for the award.

**Please indicate what measures have been taken to ensure that human rights defenders and organizations in Kazakhstan are able to carry out their legitimate work in a safe and enabling environment without fear of threats or acts of intimidation, harassment and prosecution of any sort.**

The Republic of Kazakhstan continues to pursue a consistent course towards the development of civil society, protection of the rights, freedoms and legitimate interests of citizens, ensuring the security of every person, the full protection of private property, and eliminating manifestations of intolerance and extremism on social, cultural, ethnic and religious ground.

Kazakhstan's State policy for the protection of human rights is based on universally recognized international principles enshrined in the Charter of the United Nations, the Universal Declaration of Human Rights, the International Covenants on Civil, Political, Economic, Social and Cultural Rights and other international treaties.

Thirty articles of the Constitution of Kazakhstan are devoted to human and civil rights and freedoms, defining and protecting civil, political, economic, social and cultural rights.

The national legislation in force also implements the provisions of the international human rights instruments ratified by our country.

The country has established a dynamic national system for the protection of human rights, the core elements of which are the Human Rights Commission under the President and the institution of the Human Rights Ombudsman.

Citizens of Kazakhstan have the right to freedom of association. Their activities are regulated by law and Article 23 of the Constitution of Kazakhstan.

According to article 5 of the Public Associations Act, Public associations are established and operate for the implementation and protection of political, economic, social and cultural rights and freedoms.

The establishment and activities of public associations that pursue extremist aims, as well as the creation of paramilitary formations not provided for in the legislation of the Republic of Kazakhstan, are prohibited.

Political parties and trade unions of other states, parties based on religion, as well as funding of political parties and trade unions by foreign legal persons and citizens, foreign states and international organizations are not allowed.

The establishment and activities of public associations that infringe on the health and morals of citizens, as well as the activities of unregistered public associations, shall not be permitted.

Public associations are, however, equal before the law. A citizen's participation or non-participation in the activities of a public association may not constitute grounds for restricting his or her rights and freedoms (Article 6 of the Act).

One of the priorities of Kazakhstan's political development is the development of civil society institutions.

The state, through its social partnership policy, creates the conditions for the development of non-governmental organizations, some of which carry out human rights activities. There are more than 22,000 non-governmental organizations that are registered in Kazakhstan. Representatives of civil society are involved in all systemic processes.

The Civil Society Committee of the Ministry of Information and Public Development of the Republic of Kazakhstan provides comprehensive assistance in the areas of interaction between the state and civil society, state social contracting, grants and awards for non-governmental organizations, volunteer activities, activities of public councils, charity, mediation, internal political stability, etc.