

, KAnnex

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

Contact information

1. Basic information

- 1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention? **YES/NO**

If YES,

- a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation.

In accordance with the requirements of Articles 106 and 107 of the Tax Code of the Kyrgyz Republic, an individual specified in Part 1 of Article 107 of this Code is obliged to submit in electronic form to the tax authority at the place of residence a single tax declaration containing information on income, expenses, liabilities and property belonging to him, as well as his close relatives in the Kyrgyz Republic and abroad, for the reporting year, as well as the grounds for receiving income and expenses incurred.

Decree of the Cabinet of Ministers of the Kyrgyz Republic “On measures to implement the requirements of Article 107 of the Tax Code of the Kyrgyz Republic” dated December 16, 2022 No. 687

- b. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc.

Article 107 of the Tax Code of the Kyrgyz Republic applies to the following individuals: 1) a person holding or replacing a political, special public position; 2) a person holding or replacing an administrative public position; 3) an employee of law enforcement agencies, diplomatic services and a serviceman, with the exception of military personnel undergoing military service, cadets and students of higher military educational institutions; 4) a person who replaces or holds political and administrative municipal positions; 5) the chairman of the National Bank and his deputy.

c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- Detection of illicit enrichment
- Prevention of conflicts of interest
- All of the above (combined system)**
- Other, please describe: _____

The unified tax declaration is tax reporting, the purpose of which is to provide information on the economic activity of the entity, information on income, expenses and property necessary for calculating the tax liability, on the calculated and / or paid amount of taxes and applicable tax benefits.

If NO,

- a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **YES/NO**

If **YES**, please explain.

In accordance with Article 340 (illicit enrichment) of the Criminal Code of the Kyrgyz Republic, criminal liability is provided for the acquisition by an official of property (use) of property at the expense of another person, obtained by criminal means and recognized as illegal, the value of which exceeds his official income, confirmed by legal sources for the last two years of work, as well as for the same acts committed by an official in a responsible position, if the value of the property exceeds the official income of the official, confirmed by legal sources for the last five full years.

2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

- ✓ Public officials, including representatives from all branches and agencies of government
- ✓ Members of the legislative branch, please list:
- ✓ Members of the judiciary and prosecution, please list:
- ✓ Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:
- ✓ Officials of independent government bodies (e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government), please list:
- ✓ Officials at the supranational (high-level) bodies (e.g., representatives of the country in regional and global organizations/bodies), please list:
- ✓ Officials at subnational levels of government (e.g., officials at the level of local government, provinces and municipalities), please list:
- ✓ Political party officials, please list:
- ✓ Representatives of publicly owned (fully and partially) enterprises, please list:

- ✓ Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:
- ✓ Other, please list:

In accordance with the norms of parts 1 and 2 of Article 107 of the Tax Code of the Kyrgyz Republic (hereinafter referred to as the TC KR), a person holding a political, special public position; a person holding an administrative public position; an employee of law enforcement agencies, diplomatic services and a serviceman, with the exception of military personnel undergoing military service, cadets and students of higher military educational institutions; a person who replaces or holds political and administrative municipal positions; The chairman of the National Bank and his deputy are required to submit in electronic form to the tax authority at the place of residence (according to passport data) a single tax declaration containing information on income, expenses, property and liabilities belonging to him, as well as to his close relatives in the Kyrgyz Republic and beyond outside it, for the reporting year, as well as the grounds for receiving income and expenses incurred.

Decree of the President of the Kyrgyz Republic dated January 31, 2017, UE No. 17, approved the Register of state and municipal positions of the Kyrgyz Republic, which is a list of political and special, as well as administrative positions, which are unified and classified by state bodies and local governments.

Source: <http://cbd.minjust.gov.kg/act/view/ru-ru/69262?cl=ru-ru>

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- ✓ Objective of the system
- Hierarchical level and position of officials
- Corruption risk level of sectors and functions
- Resources and capacity to manage and verify disclosure
- Other.

2.2.1. Please elaborate on your response above.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.)? **YES/NO**

If YES, please list the authority(ies), and explain the applicable criteria and procedures.

2.4. How does your country create and update the list of filers? *By law*

2.5. Please provide the approximate number of filers.

3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures? Please select all that apply.

- ✓ Upon entering office
- ✓ Upon leaving office
- ✓ Annually
- Biennially (once every two years)
- Once every three years

- Some categories of officials are more frequently required to declare than the others
- Other, please describe. _____

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **YES/NO**

If YES, please explain.

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES/NO**

If YES, please provide the ground for updating/amending submitted disclosures and the relevant time frame.

As changes in acquired assets until the end of the reporting period.

4. Competent authority and disclosure process

4.1. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority
- Entities employing the targeted officials
- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list: Tax authorities.

4.2. How are the financial disclosures submitted?

- Centralized submission directly to the central competent authority via:
- Electronic (online) submission system
 - Submission using the paper submission
 - Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
 - Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
 - Other.

In accordance with Part 2. 107 of the Tax Code of the Kyrgyz Republic, state and municipal employees are required to submit a single tax return in electronic form. According to paragraph 12 of the Procedure for filling out and submitting the Unified Tax Declaration of an individual replacing or holding a state and municipal position (FORM STI-155), approved by the Resolution of the Cabinet of Ministers of the Kyrgyz Republic dated December 16, 2022 No. 687, the submission of a declaration by military personnel and law enforcement officers, activities which is associated with a covert nature, as well as ensuring national security, is determined by the relevant resolution of the Cabinet of Ministers of the Kyrgyz Republic and is carried out on paper.

4.2.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

The filing of the declaration in electronic form is carried out on the official website of the tax service in the "Personal Account". For which, the declarant must first register with the territorial tax authority at the place of registration (registration). After that, create a password on your own, and get a login (access) to the "Personal Account" from the territorial tax authority, which ensures the identification of the declarant and the protection of confidential

information. This procedure is one-time, that is, when filing a declaration in the following years, there is no need to re-register for tax purposes and receive a login.

- 4.3. If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

Using the password and the login received from the tax authority, log in to the "Personal Account" through the cabinet.salyk.kg portal, select the "E-declaration" module, then the "Submit Declaration" option, select the FORM STI-155 declaration form and start filling in in accordance with the established procedure. Once completed, click the "Save" option. If the status is "Accepted", the declaration can be printed in PDF format or downloaded electronically using a QR code to a mobile phone. The QR code appears in the left corner on the second page of the declaration.

- 4.4. Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

In accordance with paragraph 9 of part 1 of article 60 of the Tax Code of the Kyrgyz Republic, tax authorities and their officials are required to explain the procedure for filling out the Unified Tax Declaration of an individual who replaces or holds a state and municipal position (FORM STI-155).

A large-scale explanatory work was carried out among taxpayers and the population about the timely and correct submission of declarations. Seminars were organized and held, including on-site training at the request of state bodies and online on social networks, a number of speeches on TV channels and radio to clarify the correctness of declaring income and property, on the timing and procedure for submitting the Unified Tax Declaration (UND). Videos about the need to submit the UNM by the deadline were constantly broadcast on TV and social networks. Made and posted on the departmental website, in social networks and online publications, video lessons on the procedure for filling out and submitting the UND, etc. The official website of the State Tax Service under the Ministry of Finance of the Kyrgyz Republic contains the procedures for filling out the UNM form and samples of filling out declarations.

5. Scope of disclosures

- 5.1. Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

- ✓ Immovable and movable assets
- ✓ their value and source
- ✓ those (assets) held in the name of others
- ✓ Income
- ✓ their source
- ✓ Securities
- ✓ Investments
- Savings
- Bank accounts
- ✓ Any other business relationships with financial institutions
- ✓ Liabilities / loans / mortgage
- ✓ Cash
- ✓ Gifts
- ✓ Livestock

- ✓ Ownership interests (*shareholdings*) in companies and other legal entities and arrangements
- ✓ Business / outside activities (*business interests and financial connections*)
- ✓ License(s) (*to carry out commercial activities*)
- ✓ Usufruct rights (to use and benefit from an asset owned by others)
- ✓ Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

According to paragraph 7 of the Procedure for filling out and submitting the Unified Tax Declaration of an individual replacing or holding a state and municipal position (FORM STI-155), approved by the Resolution of the Cabinet of Ministers of the Kyrgyz Republic dated December 16, 2022 No. 687, State and municipal employees submit a Unified Tax Declaration of an individual a person replacing or holding a state and municipal position (FORM STI-155), containing 14 applications:

- 1) Appendix 1 "*The total annual income of an individual who replaces or holds a state and municipal position*";
 - 2) Annex 2 "*Calculation of the amount of the deduction of contributions to a non-state pension fund, as well as the social and property deduction of an individual replacing or holding a state and municipal position*";
 - 3) Appendix 3 "*Deciphering the income received by an individual replacing or holding a state and municipal position in the form of funds (property)*";
 - 4) Appendix 4 "*Expenses of an individual replacing or holding a state and municipal position*";
 - 5) Annex 5 "*Information on the real estate of an individual who replaces or holds a state and municipal position*";
 - 6) Annex 6 "*Information on movable property and obligations of an individual replacing or holding a state and municipal position*";
 - 7) Annex 7 "*Information on the transfer of property of an individual who replaces or holds a state and municipal position to the authorized capital / trust management of business entities, which is subject to the right to claim, as well as participation in non-profit organizations*";
 - 8) Annex 8 "*Information on close relatives / dependents of an individual who replaces or holds a state and municipal position*";
 - 9) Annex 9 "*Income received by a close relative/dependent of an individual who replaces or holds a state and municipal position in the form of money and property*";
 - 10) Appendix 10 "*Expenses of a close relative/dependent of an individual who replaces or holds a state and municipal position*";
 - 11) Annex 11 "*Information on the real estate of a close relative / dependent of an individual who replaces or holds a state and municipal position*";
 - 12) Annex 12 "*Information on movable property and obligations of a close relative / dependent of an individual who replaces or holds a state and municipal position*";
 - 13) Annex 13 "*Information on the transfer of property of a close relative / dependent of an individual who replaces or holds a state and municipal position to the authorized capital / trust management of business entities subject to the right to claim, as well as participation in non-profit organizations*";
 - 14) Appendix 14 "*Summary of income, expenses and property of an individual who replaces or holds a state and municipal position, and his close relatives / dependents.*"
- This appendix is mandatory for all applicants to complete.*

5.2. Is the requirement to disclose an asset dependent on its value (e.g., assets below a certain threshold do not need to be declared)? Please explain.

No, all income must be declared.

The expenses of the Declarant are transactions for the acquisition of the right of ownership or other right to property if its value exceeds 3,000 times the amount of the calculated index established by the legislation of the Kyrgyz Republic (clause 2, part 3, article 106 of the Tax Code of the Kyrgyz Republic).

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES/NO**

5.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention)?

In accordance with paragraph 6 of Chapter 1 of the Procedure for filling out and submitting the Unified Tax Declaration of an individual replacing or holding a state and municipal position (FORM STI-155), approved by Resolution of the Cabinet of Ministers of the Kyrgyz Republic dated December 16, 2022 No. 687, the declaration must contain information about income, expenses, property and liabilities belonging to the Declarant, as well as his close relatives in the Kyrgyz Republic and abroad, for the reporting year, as well as the grounds for receiving income and expenses incurred.

5.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?¹ **YES/NO**

Please explain.

According to the Law of the Kyrgyz Republic "On countering the financing of terrorist activities and the legalization (laundering) of criminal proceeds", legal entities established and registered in the Kyrgyz Republic are required to provide generated information on the beneficial owner of the legal entity, in accordance with part 1 of this article, based on a request financial intelligence body, including in electronic format, through secure communication channels.

Appendix 7 of the declaration is subject to mandatory completion by the declarant when transferring property to the authorized capital / trust management of business entities. The rules for filling out this annex are determined by Chapter 9 of the specified Procedure for filling out and submitting the Unified Tax Declaration of an individual replacing or holding a state and municipal position (FORM STI-155), approved by the Resolution of the Cabinet of Ministers of the Kyrgyz Republic dated December 16, 2022 No. 687.

5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES/NO**

If YES, please explain. *Yes, explained above.*

5.5. Are targeted officials also required to submit information for their family members? **YES/NO**

If YES,

In accordance with paragraph 6 of Chapter 1 of the Procedure for filling out and submitting the Unified Tax Declaration of an individual replacing or holding a state and municipal position (FORM STI-155), approved by Resolution of the Cabinet of Ministers of the Kyrgyz Republic dated December 16, 2022 No. 687, the declaration must contain information about income, expenses, property and liabilities belonging to the Declarant, as well as his close

¹ On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled "Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime" ([CAC/COSP/WG.2/2022/CRP.1](#)).

relatives in the Kyrgyz Republic and abroad, for the reporting year, as well as the grounds for receiving income and expenses incurred.

- a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).

According to clause 4, part 2, article 4 of the Tax Code of the Kyrgyz Republic, close relatives: persons who are married in accordance with the family legislation of the Kyrgyz Republic, adoptive parents and adopted children, guardians and / or trustees, as well as parents, children, full and half brothers and sisters, grandfathers, grandmothers, grandchildren;

In accordance with paragraph 2 of clause 6 of Chapter 1 of the Procedure for filling out and submitting the Unified Tax Declaration of an individual replacing or holding a state and municipal position (FORM STI-155), approved by the Resolution of the Cabinet of Ministers of the Kyrgyz Republic dated December 16, 2022 No. 687, close relatives are spouse (wife), minor children; persons who are dependents of the Declarant or in full care, or who have the right to be maintained by the Declarant in accordance with the legislation of the Kyrgyz Republic; adult children, parents, brothers and sisters, in respect of whom the Declarants bear financial costs in terms of covering the costs of living, education, healthcare and other necessary expenses.

- b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?

The answer is presented in paragraph 5.1.

5.6. Does the financial disclosure system cover individuals other than the family members of the filers? **YES/NO**

If **YES**, please list the applicable individuals and the type of information that needs to be submitted.

5.7. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

- Information required in the disclosure includes only changes in the equity of the filer since the last disclosure
- A complete new disclosure (i.e., a net worth statement)
- Other, please describe: _____

5.8. Does your country's financial disclosure regime require declaring expenditures? **YES/NO**

If **YES**, please provide an overview of the relevant features.

Yes, explained above.

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? **YES/YES IN PART/NO**

If YES OR YES IN PART

publication on the central online platform and / or on the websites of the relevant bodies of declarations of senior officials and heads of departments.

- a. Please describe the measures in place to ensure public access to financial disclosure information (e.g., proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.)

- b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.
- c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.
- d. Does accessing financial disclosure information entail any costs?
- e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.
- f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period?
- g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.
- h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES/YES IN PART/NO**

If YES or YES IN PART, please explain how such access is granted, including the list of competent national authorities that can access or request access.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? **YES/NO**

If YES, please describe the procedures and practices in place to verify the content of financial disclosures, including:

- a. Competent authority that conducts the verification (centralized and/or delegated)
- b. Frequency (regularity) of verifications (ad hoc and/or systematic and routine)
- c. Extent of verification (verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures)
- d. Verification processes and methodologies (e.g., manual examination, electronic checks undertaken against other databases or relevant information, etc.)

7.2. How does your country determine which disclosures to verify?

- ✓ Annual verification plan(s)
- ✓ Periodic mandatory verification of specific categories of officials
- ✓ Random sampling of declarations
- ✓ Media reports and/or complaints from the public
- ✓ Requests from law enforcement / investigative units
- Other, please describe: _____

7.3. If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.? **YES/NO**

If **YES**, please explain.

7.4. Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure? **YES/NO**

Please explain.

7.5. Do competent authorities have access to the information held by financial institutions, including bank account records? **YES/NO**

Please explain.

7.6. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method.

8. Sanctions

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanctionable conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

For late submission of the declaration, an administrative fine of 1,000 soms is provided for businessmen, 5,000 soms for companies, and 3,000 soms for state or municipal employees.

8.2. Is there any applicable statute of limitations? **YES/NO**

Please explain.

8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

9. International cooperation and asset recovery

9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES/NO**

If **YES**, please describe the channels and mechanisms for cooperation. Mutual legal assistance

9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES/NO**

If **YES**, please explain, including the channels used. Mutual legal assistance

9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information). PGO of Kyrgyz Republic, State Financial Intelligence Service

10. Good practices

10.1. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

- 10.2. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?
- 10.3. Please provide examples of good practices concerning the operation of your country's financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.

11. Challenges

- 11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

In the Kyrgyz Republic, a system for disclosing information about assets and property in declarations by government officials was introduced in 2005. The functions of collecting and verifying declarations of state and municipal employees were transferred to the Tax Service at the end of 2017.

At the same time, the main problems were the weak technical equipment for automating the declaration procedure.

- 11.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

There is no well-developed mechanism for the exchange between states of information on state and municipal employees about their assets and financial interests located abroad.

- 11.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

The competence of the tax service does not include the imposition of sanctions for violations committed in the field of declaration by individuals replacing or holding a state or municipal position.

12. Follow-up to the special session of the general assembly against corruption

- 12.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7² of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

13. Other

- 13.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.

² 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.