

Adoption: 27 March 2026
Publication: 1st October 2026

Public
Greco RC-I/II (2026) 1E

Joint First and Second Round Evaluation

Second Compliance Report on Kazakhstan

Adopted by GRECO
at its 102nd Plenary Meeting
(Strasbourg, 23-27 March 2026)

I. INTRODUCTION

1. GRECO adopted the Joint First and Second Round Evaluation Report on Kazakhstan at its 90th Plenary Meeting (Strasbourg, 21-25 March 2022). This report ([Greco Eval I-II Rep \(2021\) 1E](#)) was made public by GRECO on 15 June 2022.
2. Kazakhstan submitted the Situation Report required under the GRECO compliance procedure on 30 September 2023. On the basis of this report, and after a plenary debate, GRECO adopted the Joint First and Second Round Compliance Report (RC-Report) on Kazakhstan at its 96th Plenary Meeting (22 March 2024). This last report was made public on 6 September 2024. The Compliance Report ([Greco RC-II \(2024\) 1E](#)) concluded that Kazakhstan had implemented satisfactorily or dealt with in a satisfactory manner four recommendations contained in the Joint First and Second Round Evaluation Report. Of the remaining twenty-three recommendations, twenty-one had been partly implemented and two had not been implemented. GRECO requested additional information on their implementation. This information was provided on 30 September 2025 and complemented on 13-17 October 2025.
3. GRECO selected, in accordance with Rule 31 revised bis, paragraph 1 of its Rules of Procedure, Georgia and Lithuania to appoint Rapporteurs for the compliance procedure. The Rapporteurs appointed were Ms Nana TCHANTURIDZE on behalf of Georgia and Ms Jolanta BERNOTAITÉ on behalf of Lithuania. The Rapporteurs were assisted by the GRECO Secretariat in drawing up this Second Compliance Report¹.

II. ANALYSIS

4. It is recalled that GRECO in its Joint First and Second Round Evaluation Report addressed 27 recommendations to Kazakhstan. In the Compliance Report, GRECO concluded that recommendations viii, xi, xvi and xxvi had been implemented satisfactorily or dealt with in a satisfactory manner. Recommendations i, ii, v-vii, ix, x, xii-xv, xvii-xxv and xxvii had been partly implemented. Recommendations iii and iv had not been implemented. Compliance with the outstanding recommendations is examined below.
5. A key change to Kazakhstan's anti-corruption framework was introduced by Presidential Decree No. 927 on 30 June 2025, concerning the reorganisation of the Anti-Corruption Agency. Notably, the Agency was merged with the National Security Committee (NSC), resulting in the establishment of a new department within the NSC: the Anti-Corruption Service. This new department will assume core responsibilities in combating corruption, including the investigation of corruption offences. At the same time, some of the former Anti-Corruption Agency's powers were transferred to the Agency for Civil Service Affairs in Kazakhstan. This agency is now responsible for developing and implementing anti-corruption policy, coordinating nationwide anti-corruption efforts, addressing the root causes of corruption, and promoting an anti-corruption culture in society. The NSC and the Agency for Civil Service Affairs have jointly inherited the functions and legal responsibilities of the former Anti-Corruption Agency, which has been dissolved. The government is expected to develop and submit a draft law to parliament to formalise these changes at the legislative level.

¹ The compliance procedure for any member joining GRECO after 23 June 2017 is governed by GRECO's Rules of Procedure as amended. See Rule 31 revised bis and Rule 32 revised bis.

Recommendation i

6. *GRECO recommended (i) carrying out comprehensive studies, including research independent from the state, in order to gain broader insight into the existence of systemic risks of corruption at various levels of the public sector, in the private sector and in respect of ordinary citizens, and (ii) adapting and streamlining the anti-corruption policy and strategies accordingly, focusing and prioritising the anti-corruption measures in respect of risk areas identified and systematically monitoring and measuring their impact. Such monitoring should preferably include state and non-state representatives (e.g. international organisations, NGOs, etc.).*
7. GRECO recalls that this recommendation was assessed as partly implemented. GRECO noted the studies, surveys and assessments, which had been carried out by mostly State actors. Independent research was an isolated initiative of a limited scope. A reliable, comprehensive picture of the extent and main forms of corruption in the various potentially affected sectors was still lacking. GRECO therefore encouraged the authorities to prioritise independent and regular research, including the gathering of empirical evidence, with a more systematic involvement of civil society actors specialised in anti-corruption.
8. The authorities of Kazakhstan report that the Agency of the Republic of Kazakhstan for Civil Service Affairs held a series of meetings with non-governmental organisations (NGOs) and the United Nations Development Programme (UNDP) to discuss the organisation of comprehensive sociological and other studies. Technical specifications defining the subject, objectives and methods of future research have been sent to the UNDP. The planned study will involve representatives of independent organisations, NGOs, youth movements and professional associations performing key expert, analytical and advisory functions. Independent experts are being selected to review the results of the research. Particular attention was paid to establishing an institutional framework for preparing a new draft of the Anti-Corruption Policy Concept, which will reflect the results of the studies conducted and the recommendations of the independent experts. The authorities also refer to the recent [OECD Integrity Review of Kazakhstan](#)², which analyses the country's integrity system to ensure the sustained impact of anti-corruption reforms beyond the 2022-2026 Anti-Corruption Policy Concept. The authorities further refer to the 2024 sociological study by ML Group LLP (an independent organization) to determine the level of anti-corruption culture; the 2024 study on "Anti-corruption culture among young people" conducted by the National Movement Against Corruption "Zhanaru"; and the 2024 study of the Compliance and Business Ethics Association, entitled "Portrait of a Compliance Specialist in Central Asia and the Caucasus". The authorities also cite the 2025 sociological study by the Public Opinion Research Institute. According to the study, the level of perceived corruption among the population fell from 32.9% to 31.9% over the previous year, while the proportion of respondents willing to participate in reducing corruption increased from 68.2% to 69%.
9. GRECO takes note of the ongoing work towards organising independent research to map the scale of corruption and to identify main risks and most vulnerable sectors. GRECO appreciates the authorities' reliance on the expertise of international organisations, such as UNDP and OECD, and the intention to involve civil society representatives. GRECO emphasises that the involvement of local civil society actors is crucial for gaining clear and comprehensive insight into the issue of corruption. The [OECD Integrity Review of Kazakhstan](#) also highlights the importance of risk-based and evidence-driven anti-corruption policy developed through an open and participatory process engaging non-governmental stakeholders with sectoral knowledge (pp. 49-50). GRECO looks

² The Review was conducted at the request of the Government of Kazakhstan and approved by the OECD Working Party on Public Integrity and Anti-Corruption (PIAC) on 21 July 2025.

forward to receiving an update in due course on the finalisation of the research and the development of new anti-corruption policy and strategy on its basis. In this regard, the forthcoming policy framework will be a key test of how effectively the recent reorganisation of the Anti-Corruption Agency delivers in practice, notably in ensuring a balanced and credible combination of preventive and enforcement measures implemented by independent and efficiently functioning institutions.

10. GRECO concludes that recommendation i remains partly implemented.

Recommendation ii

11. *GRECO recommended to further streamline corruption prevention policies and actions as activities distinct from and beyond law enforcement, and to broaden the composition and representation of the leading anti-corruption prevention and policy mechanism(s) (existing or new), and/or its dependent bodies, to include pertinent public institutions of various sectors and levels, as well as to provide for systematic involvement of non-state actors (e.g. independent non-governmental organisations, the business sector, self-governing professional unions, non-state media, etc.).*
12. It is recalled that this recommendation was assessed as partly implemented. GRECO took note of the broad range of corruption prevention activities pursued by the former Anti-Corruption Agency including by means of awareness-raising activities. GRECO also welcomed the setting up of the Prevention Service in the Agency, further streamlining corruption prevention policy, as well as the steps taken by the Agency to involve civil society in its work, including through the role of public councils. Pending the entry into force of new law “On Public Control”, and tangible results from its implementation, GRECO encouraged the Kazakhstani authorities to continue their efforts towards more structured involvement of the civil society, in particular, NGOs specialised in anti-corruption issues.
13. The authorities of Kazakhstan refer to the recent reorganisation of the former Anti-Corruption Agency (see paragraph 5 above), whereby its preventive and law-enforcement functions have been transferred to two different bodies (respectively the Agency for Civil Service Affairs and the NSC) and thus clearly separated. The authorities also indicate that the Law “On Public Control” entered into force in April 2024. Since its entry into force, over 260 public monitoring exercises have been organised, covering various areas of the economy. Neither the former Anti-Corruption Agency nor the anti-corruption work of the Agency for Civil Service Affairs has yet been subject to public monitoring under the above Law. As part of their image-building activities, the Agency for Civil Service Affairs and the former Anti-Corruption Agency have held over 1,000 events involving around 500 NGOs over the past two years. The authorities provide a list of NGOs which contributed to the work of the above agencies, including the Parliamentary Development Fund, the Civil Alliance of Kazakhstan, the National Movement Against Corruption “ZHANGARU”, the First Anti-Corruption Media Centre, KazBar, the Centre for Legal Policy Research and the Association of Compliance and Business Ethics.
14. GRECO notes that, in restructuring the former Anti-Corruption Agency, the authorities indicated that their objective was to streamline anti-corruption activities, with preventive duties being assigned to the Agency for Civil Service Affairs. Practice will show how effectively this institutional arrangement functions in fulfilling its preventive mandate, and the authorities are invited to keep GRECO informed of developments in this respect. Also GRECO welcomes the entry into force of the Law “On Public Control” and trusts that the instruments it provides (public consultations, expertise and monitoring) will benefit the Agency's corruption prevention work in due course. GRECO also recognises the efforts of the former Anti-Corruption Agency and the Agency for Civil

Service Affairs to establish regular cooperation with various civil society actors. Additionally, public councils play a vital role in facilitating communication between civil society and public authorities.

15. GRECO concludes that recommendation ii has been implemented satisfactorily.

Recommendation iii

16. *GRECO recommended that necessary legislative and practical measures be taken to enhance the independence of the judiciary, and provide adequate functional autonomy to the prosecution and law enforcement bodies in charge of combating corruption, and to protect these bodies from any improper influence, including from the highest political/executive powers of the state.*
17. It is recalled that this recommendation was assessed as not implemented. GRECO noted the amendments to the law “On the judicial system and status of judges”, the establishment of the Judicial Administration and the involvement of representatives of the judiciary in discussing the budget of the judiciary, including remuneration of judges. However, the President of Kazakhstan still played the decisive role on the appointment of all leading positions in the judiciary, prosecution and law-enforcement. Kazakhstan was therefore encouraged to take resolute action with substantive reforms in this area, while maintaining close cooperation with international bodies.
18. The authorities of Kazakhstan refer to the legislative amendments and developments examined in the previous Compliance Report (see paragraphs 22-24). The authorities further report that, in November 2024, the Law on Operational-Investigative Activities (OIA) was amended to prohibit the use of OIA materials to hold judges accountable in a manner that circumvents criminal proceedings. Proposals to determine the precise makeup of the High Council of Justice, to remove the Prosecutor General from it and to increase the number of legal community representatives remain under discussion. In a recent decision, the Constitutional Court recommended that the government, the Supreme Court, and the Office of the Prosecutor General improve the regulation of the investigative court's activities and ensure that the functions of the prosecutor's office are implemented more fully. Moreover, following the reorganisation of the former Anti-Corruption Agency, the investigation of corruption offences has been assigned to an independent body, the NSC, which also goes in line with this recommendation. Regarding the role of the President, the authorities state that the recommendation is incompatible with the special status granted to the Head of State under the Constitution. The Head of State has exclusive authority over all branches of state power, ensuring their coordinated functioning³.
19. GRECO regrets that no targeted reforms have been implemented in this area. Many recommendations of the Venice Commission in this regard (see Opinions no. 629/2011 and no. 938/2018) still remain without a substantial follow-up. Recent analysis by the OECD also highlights deficiencies in the independence of the judiciary, the prosecution and law-enforcement bodies⁴.

³ Article 40 paragraph 3 of the Constitution: “The President of the Republic shall ensure the coordinated functioning of all branches of government and the accountability of the authorities to the people”.

⁴ See, for example, [OECD \(2024\), Baseline Report of the Fifth Round of Monitoring of Anti-Corruption Reforms in Kazakhstan: The Istanbul Anti-Corruption Action Plan](#), p. 135: “...the Supreme Judicial Council of Kazakhstan does not meet the definition of a judicial governance body according to the monitoring methodology, as the Council remains closely institutionally linked to the President of Kazakhstan. Although the status and role of the Supreme Judicial Council has been significantly strengthened since the previous monitoring round, this is not sufficient to conclude that this important body of the judiciary is independent. The existence of the possibility of non-competitive nomination by the President of the RK for the position of a judge of the Supreme Court”. See also [OECD\(2025\), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development](#), p. 22: “in Kazakhstan, most institutions that take an active part in the integrity system are directly subordinate and accountable to the President. This includes the Anti-Corruption Service, the Civil Service Agency, the Supreme Audit

GRECO therefore calls on Kazakhstan to take decisive measures in this crucial area, including through legislative reforms as necessary.

20. GRECO concludes that recommendation iii remains not implemented.

Recommendation iv

21. *GRECO recommended setting a clear and transparent procedure (distinct from political considerations) for appointment of heads and deputy heads of law enforcement bodies, specifying their term of office and reasons for dismissal.*

22. It is recalled that this recommendation was assessed as not implemented. The authorities had provided some clarifications on the process of selection and inclusion of candidates on the Presidential Personnel Reserve (under the classified Presidential Decree No. 290 of 31 July 2023). However, GRECO considered that there was a lack of clarity regarding the requirements for candidates, as well as a lack of transparency in the selection and appointment procedure. This recommendation focused on top-level posts, for which the rules on appointment and termination of office independently of political considerations had not yet been established.

23. The authorities of Kazakhstan report the Law “On the Law-Enforcement Service”(Article 33) was amended on 10 January 2025 to provide for a comprehensive professional assessment⁵ to be conducted in order to decide whether to promote an employee to a higher management position. Presidential Decree No. 290 of 31 July 2023⁶ was amended to set out the process by which state bodies can nominate at least five candidates to fill a vacant political state position. The Agency for Civil Service Affairs established the criteria and rules for ranking candidates⁷. Appointments to senior management positions are made as a result of either an internal or external competition. Internal competitions are based on the ranking of employees who are recommended for promotion. Regarding the role of the President, the authorities state that the recommendation is incompatible with the special status granted to the Head of State under the Constitution (see footnote 3 above).

24. GRECO takes note of this information and observes that clear, objective and transparent selection, appointment and dismissal criteria and procedures for the top leadership of law enforcement bodies are still lacking. The President either directly appoints or plays a decisive role in the appointment of these bodies' leadership. While it is positive that these bodies can nominate candidates based on internal competitive ranking, the President is not bound by the proposed list. Furthermore, Presidential Decree No. 290 of 31 July 2023 is not publicly available, which reduces the

Chamber, the Financial Monitoring Agency, the National Security Committee and the Prosecutor General's Office (Government of Kazakhstan, 2008[25]). The President directly appoints or plays a decisive role in the appointment of the leadership of these bodies. The approval of the organisational structure and number of staff also pertain to the President's exclusive competence. While this direct subordination and accountability may benefit these institutions' ability to act and effect change, without the necessary checks and balances which limit the control exercised by the highest powers of the State, it may also make them vulnerable to political pressure.”

⁵ Employees nominated for higher management positions undergo unscheduled competency certification and polygraph testing. Employees are promoted to higher management positions on the basis of their competitiveness indicators (numerical ratings derived from certification results) or through a competitive selection process.

⁶ According to Decree No. 290, the Minister is recommended for appointment by the Prime Minister and appointed by the President. Deputy ministers are recommended for appointment by the minister and appointed by the government, in agreement with the president or, on his behalf, the head of the presidential administration.

⁷ Order of the Chairman of the Agency No. 4-қґn dated 27 August 2024.

transparency of any internal selection process. GRECO remains convinced that more can be done to make the appointment and dismissal procedures more objective and transparent without amending the Constitution. Referring also to the OECD's analysis⁸, GRECO urges the authorities to take resolute steps in this respect.

25. GRECO concludes that recommendation iv remains not implemented.

Recommendation v

26. *GRECO recommended ensuring that the procedure of registering statements from people reporting corruption to their employers is (i) clear and encouraging to those reporting corruption, including safeguards against retaliation provided to persons reporting in good faith, and (ii) that assistance and training is provided to employers tasked to take actions regarding the statements reported by their subordinates.*

27. It is recalled that this recommendation was assessed as partly implemented. GRECO acknowledged that the legislative amendments adopted on 3 January 2023 provided new protection measures for whistleblowers, including confidentiality of information and identity (through non-disclosure agreements), and incentives for good-faith reporting. These protection measures covered not only criminal proceedings, but also the employment context. Another important safeguard was the prohibition of disciplinary sanctions, dismissal or transfer to another position in respect of a whistleblower without a recommendation from a disciplinary commission or other collegial body. However, the lack of clarity surrounding the processing of written statements submitted to superiors (i.e. the employer) prior to the authorities' decision to commence a pre-trial investigation had not been addressed. The one-month processing period was still too long. No measures had been reported regarding the specific guidance and training under the second part of the recommendation.

28. The authorities of Kazakhstan refer to the general legislative framework⁹, the legislative amendments of 3 January 2023 and the rules on non-disclosure agreements (see above). The authorities further indicate that a new draft law "On the Civil Service of the Republic of Kazakhstan" was developed. It reduces the period during which the management of a state body is obliged to take measures on statements by civil servants about corruption offences or incitement to commit them, including the organisation of checks and forwarding appeals to authorised bodies, from one month to ten days. The draft law is currently undergoing government approval. The authorities further indicate that, in January 2026, the Agency for Civil Service Affairs adopted methodological recommendations for heads of state bodies regarding the procedure for registering reports of corruption offences, as well as the protection of individuals reporting corruption. These recommendations set out the various reporting channels, including an online portal for anonymous

⁸ See, for example, [OECD \(2024\), Baseline Report of the Fifth Round of Monitoring of Anti-Corruption Reforms in Kazakhstan: The Istanbul Anti-Corruption Action Plan](#), p. 161: "The appointment of the Prosecutor General by the President of Kazakhstan with the consent of the Senate does not provide for an independent assessment of candidates. The grounds for dismissal of the Prosecutor General are extremely broad and provide for unlimited discretion." See also [OECD\(2025\), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development](#), p. 23: "Relevant legislation does not specify the selection procedure or provide for a competitive selection process, and the selection is not based on the assessment of the personal qualities of candidates (e.g. experience, skills, integrity)".

⁹ The Criminal Procedure Code (Chapter 23), the Administrative Procedure Code, and Order No. 89 of the Prosecutor General dated 19 September 2014 'On the Approval of Rules for the Acceptance and Registration of Statements, Reports or Notifications of Criminal Offences, as well as the Maintenance of a Unified Register of Pre-trial Investigations'; Article 24 of the Law 'On Combating Corruption'; the Law 'On State Protection of Persons Participating in Criminal Proceedings' (assessed in the Evaluation Report, paragraphs 84, 95, 195-198)

submissions. They also prohibit the non-acceptance of reports and oblige the relevant authorities to inform the Anti-Corruption Service of the NSC within three days of receiving a report. The recommendations also require confidentiality and prohibit the use of reports to the detriment of whistleblowers. They also summarise the rights and obligations of whistleblowers in accordance with applicable legislation. Moreover, since 2026, the Academy of Public Administration under the President of the Republic of Kazakhstan has included a separate module on the protection of persons reporting corruption in its educational programmes for senior government officials.

29. GRECO appreciates that the new draft law on the Civil Service stipulates that the timeframe for processing whistleblowing reports should be reduced. Having regard to the OECD's analysis of these issues¹⁰, GRECO welcomes the new methodological recommendations clarifying the procedure for registering reports and looks forward to receiving an update on the adoption of the above draft law and the implementation of the recommendations in due course. GRECO also appreciates that a training module on whistleblower protection has been introduced for senior government officials. In this connection, GRECO emphasises that specific officials tasked with taking action regarding statements reported by their subordinates need to be provided with tailored assistance and training, as stipulated in the second part of this recommendation.
30. GRECO concludes that recommendation v remains partly implemented.

Recommendation vi

31. *GRECO recommended that (i) coordination among all law enforcement authorities combating corruption be streamlined and enhanced, in particular to ensure efficient financial investigations; (ii) the database of bank accounts owned by the Tax Authority be directly accessible to the law enforcement, in particular the Anti-Corruption Agency and the Financial Monitoring Agency, with a view to detecting and tracing criminal proceeds more effectively.*
32. It is recalled that this recommendation was assessed as partly implemented. As regards the first part of the recommendation, GRECO noted the setting up of a dedicated agency under the Prosecutor General to coordinate the recovery of illicit assets. However, as this recommendation focussed on the operational coordination, inter-agency case transfer, supervision and exchange of information, GRECO invited the authorities to re-examine the domestic law and practice and proceed with further improvements. As to the second part of the recommendation, access to bank accounts was provided to the Financial Monitoring Agency. However, more information was needed on the details and modalities of access to banking information provided to investigative bodies responsible for combatting corruption (e.g. the extent of accessible data on bank accounts, whether such access was conditional and limited to particular offences etc.).
33. As regards the first part of the recommendation, the authorities of Kazakhstan report that, in April 2025, the Prosecutor General's Office set up an interdepartmental working group and approved a comprehensive plan setting out specific tasks, the parties responsible for them, and deadlines. They also indicate that, between 2024 and 2025, the Financial Monitoring Agency (FMA) and the Academy of Law Enforcement Agencies under the Prosecutor General's Office developed

¹⁰ [OECD\(2025\), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development](#), p. 84: "While internal reporting is thus foreseen under the law, there is little clarity around the details of the reporting procedure and processing of written statements submitted to superiors (...). This, in turn, may discourage individuals from coming forward and lead to inconsistent, or insensitive, handling of reports. The Anti-Corruption Service could therefore take steps to ensure that the internal reporting system is clear and easy to use in practice, including by developing guidance manuals on the establishment of internal reporting channels, as well as standard procedures for the reporting and follow-up by employers, to encourage internal reporting."

and published various training courses and materials on financial investigations and related issues online. The FMA has also developed document templates for various formats of interaction in the field of financial intelligence. Finally, the authorities refer to the 2020 joint order of the FMA and the former Anti-Corruption Agency regarding the exchange and transfer of information and documents relating to the laundering of criminal proceeds, the financing of terrorism, and the proliferation of weapons of mass destruction between competent state bodies. In January 2024, a short-term plan to improve the effectiveness of cooperation was approved. Updated templates for interdepartmental requests for financial intelligence were prepared and distributed. International channels (ARIN, CARIN and GlobE, as well as the secure networks Threema and GLEN) are operating in parallel to enable the rapid exchange of information on assets and persons of interest. In accordance with the 2009 Law "On Countering the Legalisation (Laundering) of Proceeds from Crime, Financing of Terrorism and Financing the Proliferation of Weapons of Mass Destruction", the Anti-Corruption Service of the NSC cooperates with the Financial Intelligence Unit of the FMA¹¹.

34. As regards the second part of the recommendation, the authorities of Kazakhstan report that Law of 16 July 2025 introduced the concept of parallel financial investigations into the Criminal Procedure Code, granting law enforcement agencies access to all bank accounts with the approval of the prosecutor (Article 7 paragraph 33-1¹² will enter into force on 1 January 2027).
35. GRECO takes note of this information. As regards the first part of the recommendation, GRECO welcomes the establishment of an interdepartmental working group and looks forward to receiving information on its tangible outcomes in terms of improving operational coordination, inter-agency case transfer, supervision, and the exchange of information, particularly taking into account the recent reorganisation of the former Anti-Corruption Agency. Regarding the second part of the recommendation, GRECO welcomes the introduction of parallel financial investigations in criminal proceedings from 2027 onwards. GRECO invites the authorities to provide further information on applicable legal provisions and modalities for accessing bank accounts by the FMA and the new Anti-Corruption Service of the National Security Committee.
36. GRECO concludes that recommendation vi remains partly implemented.

Recommendation vii

37. *GRECO recommended ensuring systematic application in practice of the existing legal provisions regarding the investigative jurisdiction of corruption cases between the various law enforcement bodies, which give priority to those with anti-corruption specialisation.*
38. It is recalled that this recommendation was assessed as partly implemented. GRECO noted that the authorities had taken some regulatory and practical measures to clarify the jurisdiction of

¹¹ Requests related to suspicious transactions are sent if they may be related to the legalisation (laundering) of proceeds from crime. The Service also sends initiative requests to obtain the financial and analytical information necessary for risk assessment and analysis of possible money laundering within its area of competence. Priority attention is given to operations related to: serious and especially serious crimes; corruption-related crimes; fraud; and other crimes that create a high risk of money laundering.

¹² « Parallel financial investigation – a set of measures provided for by this Code, taken within the framework of a pre-trial investigation, aimed at identifying, disclosing and investigating circumstances confirming that property subject to confiscation in accordance with Article 48 of the Criminal Code of the Republic of Kazakhstan has been obtained illegally, including as a result of a criminal offence, or is income from such property, as well as to identify persons involved in the concealment of criminal assets, track the movement of criminal proceeds, take measures to arrest, confiscate or return them to their rightful owners, in accordance with the procedures established by law, including international cooperation;»

corruption cases and inform law enforcement bodies of the applicable rules, including those relating to case transfers. While the majority of such offences (66%) were investigated by the former Anti-Corruption Agency, the new rules adopted by the Prosecutor General's Office on this matter in 2023 did not prioritise investigating corruption offences according to anti-corruption specialisation. GRECO therefore invited the authorities to address any remaining inconsistencies in the assignment of corruption offence investigations.

39. The authorities of Kazakhstan refer to the recent reorganisation of the former Anti-Corruption Agency, noting that the investigation of corruption offences is now assigned to the NSC. Regarding the investigative jurisdiction over corruption cases, the authorities refer again to Articles 187 and 193 (12) of the Code of Criminal Procedure (assessed in paragraph 98 of the Evaluation Report; see also paragraphs 57-58 of the Compliance Report). In connection with the reorganisation of the former Anti-Corruption Agency, on 2 July 2025 the Prosecutor General issued an instruction guaranteeing that the powers of former Agency investigators would be preserved until the reorganisation procedures were completed. On 6 October 2025, the Prosecutor General issued an instruction regarding the jurisdiction of criminal corruption cases for heads of National Security Committee divisions and structural divisions of the Prosecutor General's Office, as well as for the Chief Military and Transport Prosecutors and regional prosecutors. Due to the aforementioned reorganisation, the number of corruption offences registered by the new Anti-Corruption Service of the NSC has decreased. In 2025, prosecutors determined that 86 offences registered by other investigative bodies (the Ministry of Internal Affairs, the Federal Tax Service and the Prosecutor's Office, among others) fell under the jurisdiction of the Anti-Corruption Service. In accordance with the requirements of the Criminal Procedure Code and the Prosecutor General's Office instructions dated 13 June 2023, Anti-Corruption Service prosecutors transferred 51–107 pre-trial investigations to other agencies (e.g. the Financial Intelligence Agency and the Special Prosecutor's Office).
40. GRECO takes note of this submission and reiterates the need to raise awareness among law enforcement authorities of the applicable norms when determining investigative powers regarding corruption offences and to ensure their consistent application in practice. While this finding was made at the evaluation stage (paragraph 98 of the Evaluation Report), it is all the more pertinent given the recent reorganisation of the former Anti-Corruption Agency. GRECO notes that the Prosecutor General has issued new instructions regarding jurisdiction over criminal corruption cases, while the 2023 instructions, which do not prioritise anti-corruption bodies, also remain in effect. GRECO therefore encourages the authorities to either revise this framework or issue relevant guidelines on the assignment of corruption cases that prioritise specialised anti-corruption bodies, and to closely monitor consistency of practice in this respect.
41. GRECO concludes that recommendation vii remains partly implemented.

Recommendation ix

42. *GRECO recommended thoroughly revising the legal provisions on specific procedures limiting arrest/investigation/prosecution of certain officials, who de facto benefit from immunities from criminal proceedings, including by (i) clarifying their rationae, functional scope and duration, to ensure that they are limited to acts committed in the performance of official duties, during the term of office, and that they do not hamper or prevent the effective prosecution of corruption; and (ii) considering reducing the categories of persons currently subject to such procedures to the minimum required in a democratic society.*

43. It is recalled that this recommendation was assessed as partly implemented. GRECO noted the abolition of the inviolability privilege for the family members of the former President. However, no consideration had been given to reducing the current list of individuals subject to specific arrest, investigation and prosecution procedures (i.e. the President, Members of Parliament, Members of the Constitutional Council, the Prosecutor General, judges, and presidential and parliamentary election candidates). There had also been no revision of the applicable legislative provisions.
44. The authorities of Kazakhstan emphasise that the constitutional provisions that establish a special procedure for bringing criminal charges against the President, Members of Parliament, judges, the Prosecutor General and candidates for elected office do not allow for the complete removal or arbitrary restriction of immunities. Such changes would affect the foundations of the constitutional order and the balance of powers. At the same time, procedural measures are being implemented to make the process of considering issues related to the removal of immunity more transparent and efficient. For example, clear deadlines have been set for the Prosecutor General to consider submissions. By a resolution dated 8 September 2025, the Central Electoral Commission (CEC) amended its own regulations regarding the preparation of decisions on the lifting of parliamentary immunity for consideration by Parliament. In particular, the following rules were added. The Central Election Commission shall consider the submission by the Prosecutor General of the Republic of Kazakhstan of consent to bring a candidate for the Presidency of the Republic of Kazakhstan or deputies of the Parliament of the Republic of Kazakhstan to criminal liability, detention, custody, house arrest, arrest or the application of administrative penalties imposed by a court within ten working days of its receipt. Following consideration of the submission, the Central Electoral Commission will issue a conclusion and send it to the Office of the Prosecutor General of the Republic of Kazakhstan within three working days of issuance. The authorities consider that further implementation of the recommendation is only possible in terms of improving the relevant procedures and practices, without affecting the constitutional status of the officials concerned.
45. GRECO notes the CEC's new regulations introducing time limits for procedural decisions in cases involving the lifting of parliamentary and presidential candidate immunity. While this is a positive step, GRECO reiterates that the immunity system remains as it was described in the Evaluation Report, which highlighted a number of shortcomings and the need for a thorough review of the current system, in light of what is necessary and proportionate in a democratic society, in order to vest it with more robust guarantees against abuse (paragraphs 111–115). Proper consideration of this issue involving all stakeholders has yet to take place.
46. GRECO concludes that recommendation ix remains partly implemented.

Recommendation x

47. *GRECO recommended adopting guidelines with specific, objective and transparent criteria to be applied when deciding on requests for lifting of immunities in order to ensure that decisions are free from political considerations and based only on the merits of the request submitted.*
48. It is recalled that this recommendation was assessed as partly implemented. GRECO noted that the former Anti-Corruption Agency had developed a methodological manual providing detailed guidance on the procedures and criteria for examining requests to lift immunities. The manual was undergoing formal approval.
49. The authorities of Kazakhstan refer to Chapter 57 of the Criminal Procedure Code and other relevant legislative provisions (examined in the Evaluation Report, paragraphs 102-110). The

authorities emphasise that this framework should be characterised as a special procedure for bringing the officials concerned to justice, rather than as a form of immunity. The authorities inform GRECO that the methodological recommendations for the pre-trial investigation of criminal cases against individuals with privileges and immunity from criminal prosecution have been adopted and published. This manual clarifies and standardises the procedure for the pre-trial investigation of such cases. The aim is to establish uniform law enforcement practices and improve the professional competence of investigators and prosecutors in the context of the special procedural guarantees afforded to this category of persons.

50. GRECO welcomes the publication of the methodological manual, which is a valuable tool for law enforcement bodies. However, GRECO observes that similar guidance is needed for the authorities that decide on requests to lift immunities (particularly the Parliament), with regard to the criteria to be applied in this context. This is all the more necessary given the lack of clear criteria in the relevant legislation (as noted in the Evaluation Report, paragraph 117)¹³. GRECO further reiterates its view that the system in Kazakhstan is very similar to those encountered by GRECO in many other jurisdictions, which it has treated as systems of immunity, as contemplated by Guiding Principle 6 of the Twenty Guiding Principles for the Fight Against Corruption (paragraph 111 of the Evaluation Report).

51. GRECO concludes that recommendation x remains partly implemented.

Recommendation xii

52. *GRECO recommended (i) taking targeted measures, including through the issuing of tailored guidance and training to accountants, auditors, notaries, and particularly, lawyers, in order to improve the situation in relation to reports of suspicions of corruption and money laundering to the competent authorities; and (ii) streamlining anti-money laundering legislation, particularly, by reviewing and amending the provisions which appear to create confusion about the relationship between a lawyer's duty of confidentiality and the requirement to report suspicious transactions.*
53. It is recalled that this recommendation was assessed as partly implemented. As regards the first part of the recommendation, GRECO welcomed the launch of the new Internet portal for financial monitoring subjects, the FMA's cooperation with relevant professional associations, and the numerous awareness-raising initiatives. However, no information had been submitted regarding targeted actions to improve the reporting of suspicious financial activity by lawyers specifically. The second part of the recommendation was regarded as not having been implemented, since no legislative amendments had been made to clarify the relationship between a lawyer's duty of confidentiality and the obligation to report suspicious transactions.
54. As regards the first part of the recommendation, the authorities of Kazakhstan indicate that no reports were submitted by lawyers to the FMA between 2018 and 2026, and there were no cases of lawyers being involved in money laundering schemes during this period. However, systematic training activities are conducted for all categories of financial monitoring entities at the Financial Monitoring Academy. A variety of methodological materials have been developed, including those on identifying beneficial owners, customer and service risks, and spotting suspicious transactions relating to corruption, real estate and gold. Regarding accountants and auditors, the FMA approved

¹³ The existence of challenges with clarity of grounds (criteria) for lifting immunities and detailed regulation by legislation of procedures for their removal in Kazakhstan was confirmed in [OECD \(2024\), *Baseline Report of the Fifth Round of Monitoring of Anti-Corruption Reforms in Kazakhstan: The Istanbul Anti-Corruption Action Plan*](#) (pp. 219-220). See also [OECD \(2025\), *Confiscation Measures and Sanctions in Corruption Cases in Kazakhstan*](#), pp. 72-73

typologies and money laundering schemes for accounting organisations and professional accountants in 2024 and produced a guide on applying a risk-based approach. The unified portal websfm.kz contains various training and methodological materials, as well as lists of organisations and individuals involved in terrorist financing and the financing of the proliferation of weapons of mass destruction. It also contains a list of countries that do not comply with FATF standards. Professional associations also develop training materials. As regards lawyers and notaries, the authorities submit that methodological recommendations on AML/CFT have been developed and posted on the FMA portal and the website of the Republican Bar Association (advokatura.kz). In 2024, at the initiative of the FMA, questions on combating money laundering and terrorist financing were included in the certification testing of lawyers and notaries. Finally, the authorities indicate that the Law on Combating the Legalisation (Laundering) of Proceeds from Crime and the Financing of Terrorism requires financial monitoring entities to include training programmes in their internal control rules.

55. As regards the second part of the recommendation, the authorities of Kazakhstan reiterate that the submission of reports pursuant to the Anti-Money-Laundering Law does not amount to a breach of legal privilege or other secrecy obligations, as per Article 11, paragraph 6 of the Anti-Money-Laundering Law and Article 37, paragraph 4 of the Law “On Advocate’s Practice and Legal Assistance” (see also the same submission in paragraph 87 of the Compliance Report).
56. GRECO takes note of this information. Regarding the first part of the recommendation, GRECO acknowledges the various training materials and awareness-raising measures aimed at accountants, auditors, lawyers, and notaries. However, these materials do not appear to focus specifically on reporting suspicions, and the authorities do not submit any statistical data showing improvements in reporting. Moreover, as indicated, no reports have been made by lawyers in the last eight years. Regarding the second part of the recommendation, the authorities refer to existing legislation which was already assessed during the evaluation stage. No amendments have been introduced to clarify the obligation for lawyers to report suspicious transactions.
57. GRECO concludes that recommendation xii remains partly implemented.

Recommendation xiii

58. *GRECO recommended that necessary legislative and practical measures be taken to improve public access to information at all levels of public administration by (i) providing training to public officials and employees concerned, including information officers, in particular those operating at local level, and (ii) ensuring that the legislation includes pertinent sanctions for unlawfully restricting access to information.*
59. It is recalled that this recommendation was assessed as partly implemented. The first part of the recommendation was considered to have been fully implemented. GRECO noted with satisfaction that a number of training activities had been organised for officers responsible for access to information, as well as for local government staff in general. Furthermore, the situation with regard to access to information, particularly with respect to local government bodies, was regularly monitored by the relevant authorities. Regarding the second part of the recommendation, GRECO noted that significant legislative amendments had been in progress. However, while these amendments aimed to widen the scope of the offence of unlawfully restricting access to information, no consideration had been given to the effectiveness of the existing sanctions (fines ranging from 20 to 50 MCI, equivalent to approximately 141 to 354 EUR).

60. Regarding the first part of the recommendation, the authorities of Kazakhstan inform GRECO that all government agencies have appointed officers responsible for matters relating to access to information¹⁴. In 2025, the e-Otinish platform (a tool for communication between citizens and the authorities) was updated to include a Unified Knowledge Base service. Employees of central and local executive bodies will be trained by the Competence Centre, based at the 'State Corporation Government for Citizens', in how to fill in and update information in the Unified Knowledge Base.
61. Regarding the second part of the recommendation, the authorities report that amendments to the Law on Access to Information were adopted in January 2025. In particular, the Ministry of Culture and Information was given control functions relating to access to information, including monitoring, notifications, unscheduled inspections, and issuing recommendations. Failure to comply with its recommendations entails liability under Article 462 of the Code of Administrative Offences. In 2025, fines totalling 1,708,263,202 tenge (around 2,911,178 EUR) were issued in 5,900 cases. In accordance with Presidential Decree No. 954 of 19 March 2010, the Ministry conducts an annual assessment of the transparency of state bodies. If an evaluated state body scores poorly or its scores deteriorate, this may result in the leadership being held responsible, particularly political appointees. Regarding the sanctions for breaches of the access-to-information requirements, the authorities state that the relevant provisions have not changed. Article 456-1 of the Code of Administrative Offences provides for fines ranging from 30 to 100 MCI (approximately 198 to 661 EUR) to be imposed. In 2024, fines of 55,380 tenge each (around 94 EUR) were imposed in six cases (see also paragraphs 94-95 of the Compliance Report). In 2025, fines of 58,980 tenge each (around 100 EUR) were issued for eight cases.
62. GRECO takes note of this information and welcomes the adoption of legislative amendments that significantly upgrade the access-to-information framework. As the only outstanding issue is the question of pertinent sanctions, GRECO notes that the existing regime remains as analysed previously, with very few sanctions imposed in practice. GRECO therefore calls on the authorities to carefully consider the effectiveness of the current sanctioning mechanism.
63. GRECO concludes that recommendation xiii remains partly implemented.

Recommendation xiv

64. *GRECO recommended developing and adopting comprehensive legislative and practical measures, ensuring public transparency and meaningful participation of the general public, including relevant non-state actors, in respect of consultations relating to the decision-making process of public bodies.*
65. It is recalled that this recommendation was assessed as partly implemented. GRECO looked forward to receiving information on how the new public control and petitions procedures operate in practice, once the newly adopted legislation entered into force. GRECO also noted other legislative amendments in progress, including the proposal to make draft laws prepared by MPs available for public consultation. As draft laws submitted by the President were still excluded from the public consultation process, GRECO invited the authorities to reconsider this. Furthermore, the draft amendment proposed setting the consultation procedure duration at 10 working days. In GRECO's view, this would not allow sufficient time for meaningful input. Finally, GRECO welcomed the increased representation of civil society in public councils and their greater involvement in reviewing draft legislation. GRECO invited the authorities to enhance the visibility of the impact of

¹⁴ A total of 1,406 such officers have been appointed to state bodies to date, including 583 to central state bodies, 613 to local executive bodies, and 210 to local representative bodies.

consultations, ensuring that civil society actors would be genuinely and systematically included in public bodies' decision-making processes.

66. The authorities of Kazakhstan report that the Law “On Public Control” came into effect in April 2024, with over 260 public monitoring exercises organised since then. In accordance with the law, any authority or entity subject to public control must consider each recommendation received and provide a reasoned response within ten days. Both recommendations and replies are published to ensure transparency. Furthermore, there are currently 264 active public councils (36 at the republican level and 228 at the local level). Since 2024, these councils have reviewed over 2,221 draft regulations and prepared 229 recommendations¹⁵ and held more than 380 public hearings and 401 monitoring sessions on issues such as water supply, transport, housing, and prices for essential goods. Reports from 407 heads of state bodies and quasi-state organisations were considered, and proposals were developed regarding digitalisation, the accessibility of services, and the transparency of budget expenditure. Public councils also carried out 65 environmental monitoring visits. In 2024, over 600 applications from citizens were examined, and active work is ongoing through the dedicated platform (KAZKENES.KZ), which gives the possibility to contact public councils. Questions and answers on the main provisions of the Law « On Public Control » have been published on the government [portal](#). In 2024, the Ministry of Culture and Information developed recommendations on the organisation and conduct of public consultations for public councils at all levels. The relevant state authority considers proposals received from public councils and provides a reasoned response signed by the authority's head or deputy within one month. A mechanism for monitoring the implementation of public council recommendations has also been introduced.
67. GRECO welcomes the entry into force and implementation of the Law “On Public Control”, which is an important development. GRECO also appreciates the active involvement of public councils in monitoring the activities of public bodies and reviewing draft normative acts. Recent statistics, though, show a decrease in the latter activity compared to 2023. It remains unclear, however, whether the authorities have given any meaningful follow-up to the input received through public control procedures. The role and remit of the mechanism for monitoring the implementation of public council recommendations are also unclear. In this regard, GRECO notes that OECD interlocutors have recently stated that contributions and initiatives submitted through consultation process are often disregarded¹⁶. Another issue of concern is the short length of the consultation period, as pointed out by the OECD as well¹⁷. GRECO therefore invites the authorities to address these outstanding issues rapidly, while closely monitoring the effectiveness of public consultation procedures. GRECO recalls that the aim of this recommendation is to ensure that the general public is truly included in the decision-making process (see paragraph 222 of the Evaluation Report).

¹⁵ According to statistical information provided by the authorities during the previous reporting exercise, in 2023, public councils at national and local levels reviewed a total of 6,781 draft regulatory legal acts and issued some 4,835 recommendations as a result (see footnote 65 of the Compliance Report).

¹⁶ [OECD\(2025\), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development](#), p. 106: “ ... for each type of public consultation, attention should be paid to not only fulfil formal consultation requirements but to actively reach out to all those concerned by the proposed regulation. Indeed, several entities interviewed for this report confirmed that certain procedures for consultation and participation have a purely consultative role, and inputs and initiatives are often ignored. Reports on public consultation could include at least a summary of the input received, with analysis and results. This principle applies more broadly to any form of participation. It is one of the Good Practice Principles for Deliberative Processes for Public Decision Making which public authorities commit to responding to or acting on recommendations at the outset of the process and follow up later with a progress report on implementation.”

¹⁷ Ibidem, p. 106.

68. GRECO concludes that recommendation xiv remains partly implemented.

Recommendation xv

69. *GRECO recommended (i) establishing merit-based rules and transparent procedures for the recruitment and promotions for all positions in the public administration and (ii) ensuring that pertinent rules on integrity in the public service apply to all public sector officials/employees, including political appointees and employees recruited on labour contracts.*
70. It is recalled that this recommendation was assessed as partly implemented. With regard to the first part of the recommendation, GRECO noted that the Agency for Civil Service Affairs had tested a new automated competitive selection process. However, much remained to be done to introduce transparent, merit-based procedures for recruitment and promotion. No uniform approach had yet been developed to cover all positions in the public administration. Furthermore, GRECO expressed concern over the high staff turnover in certain civil service categories due to low salaries, as this made those categories vulnerable to corruption risks. Regarding the second part of the recommendation, GRECO noted the ban on the employment of individuals convicted of corruption and urged the authorities to take targeted action to establish a consistent integrity regime applicable to all sectors and categories of public administration employees, including political appointees and those hired under labour contracts.
71. As regards the first part of the recommendation, the authorities of Kazakhstan report that a new, fully digitalised competitive selection process has been introduced¹⁸. The competitive procedure is anonymous, automated and conducted online via the eqyzmet.gov.kz portal, and transparency is ensured by an independent proctoring system. The entire corps of administrative civil servants (Corps “B”), who are hired on a competitive basis, are selected through a digital format. In accordance with Order No. 196 of 8 December 2025 of the Agency for Civil Service Affairs, from 1 April 2026 candidates for state positions must demonstrate their knowledge of the state language and legislation, and undergo an assessment of their personal qualities through psychometric testing, before participating in the competition¹⁹. This approach reduces the duration of the selection process. The Agency for Civil Service Affairs is also working to automate personnel management in subordinate organisations of state bodies²⁰. The authorities also indicate that a new draft law, 'On the Civil Service of the Republic of Kazakhstan', has been developed. This law stipulates that individuals performing managerial roles within state legal entities, excluding top leadership positions, must be recruited through a competitive process (Article 90). Draft rules on the qualification requirements and competitions for such positions have been developed. Regarding political appointees, the authorities state that Presidential Decree No. 290 of 31 July 2023 was amended to outline the process by which state bodies can nominate at least five candidates for a vacant political state position. The Agency for Civil Service Affairs has established the criteria and rules for ranking candidates. The selection of candidates for certain political and administrative government positions in the “A” Corps is carried out by the Agency's selection committee²¹. This involves an automated search of the E-Qyzmet personnel information system,

¹⁸ To date, competitions have been held for 30,399 positions.

¹⁹ Candidates for management positions must complete an essay and interview, while candidates for executive and lower-level positions must complete a practical assessment.

²⁰ To date, 2,900 organisations with a total staff of around 450,000 are covered by automation.

²¹ The selection committee includes the Head of the Presidential Administration Department responsible for civil service issues, the Heads of relevant functional area departments in the Presidential Administration and the First Heads of government agencies with vacant positions, as well as Members of Parliament and representatives of public councils. (See Presidential Decree via the following link: <http://10.61.42.188/rus/docs/U2500000817>).

as well as sending requests to political parties, government-owned entities, and other organisations. Candidates who have been assessed as meeting the requirements of the vacant position undergo an assessment by certified specialists at the Academy of Public Administration in offline format, after which they participate in an interview with the selection committee. As regards contract employees, the Agency for Civil Service Affairs coordinates the qualification requirements for this category²², with recruitment carried out exclusively for individual projects. During the implementation of this mechanism, 31 people were involved in project delivery (a negligible number compared to the 83,000-strong civil service).

72. Regarding the second part of the recommendation, the authorities submit that it is envisaged to introduce a provision in the draft law “On the Civil Service” requiring a contractual employee to comply with generally accepted moral and ethical standards, anti-corruption legislation, as well as to take measures to prevent, avoid and resolve conflicts of interest.
73. GRECO takes note of this information. As concerns the first part of the recommendation, GRECO welcomes the introduction of the automated competitive selection format for Corps “B” civil servants and the extension of competitive recruitment to senior management of state legal entities (such as state-owned enterprises). GRECO also appreciates the introduction of competitive elements into the selection procedures for certain political and administrative government positions in the “A” Corps. GRECO also recognises the Agency's efforts to standardise qualification requirements for employees hired under employment contracts. These are very positive steps in the right direction. At the same time, GRECO observes that the recruitment and promotion procedures for Corps “A” still lack transparency, and it remains unclear which positions are exempt from the competitive process. The new draft law On the Civil Service covers contractual employees (Article 87), which is a welcome development. GRECO expects that the ongoing work of the Agency will bring more uniformity to the recruitment procedures regarding contractual employees, as recommended in paragraph 224 of the Evaluation Report. GRECO further invites the authorities to review the number of exemptions from the competitive procedures.
74. As regards the second part of the recommendation, the situation has not evolved since the adoption of the Evaluation Report. The Code of Ethics for Civil Servants does not apply to contractual employees²³. It does not seem that there is a dedicated code of conduct for this category. The new draft law On the Civil Service does not indicate clearly whether the Code of Ethics is applicable to all categories, including contractual employees. GRECO notes the authorities' intention to supplement the draft law with a requirement for contractual employees to comply with generally accepted moral and ethical standards and anti-corruption legislation, and to take measures to avoid conflicts of interest. However, GRECO emphasises the importance of implementing a consistent integrity policy within the public administration to effectively protect it against corruption (see paragraph 225 of the Evaluation Report). GRECO therefore invites the authorities to take all the above points into account when working on the afore-mentioned draft law and looks forward to an update in due course.
75. GRECO concludes that recommendation xv remains partly implemented.

Recommendation xvii

²² See paragraphs 4 and 12 of the Rules for Attracting Contract Employees (<http://10.61.42.188/rus/docs/P2300000482>)

²³ *OECD(2025), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development*, p. 69: “The Code does not apply to those who do not hold a civil servant status as provided by the Constitution, constitutional laws and/or other legislative acts of the Republic of Kazakhstan, including people under an employment contract by labour legislation, such as expatriate employees of state bodies.”

76. *GRECO recommended (i) introducing induction training on integrity, ethics and anti-corruption measures to all employees and officials of public administration, based on the Code of Ethics as amended, in order to provide necessary guidance and risk mitigation; (ii) strengthening the independence, competence and capacity of the ethics commissioners to ensure that they are able to autonomously implement their tasks, without undue pressure.*
77. It is recalled that this recommendation was assessed as partly implemented. Considering the development of induction and in-service training on integrity, ethics and anti-corruption measures for all public officials, GRECO concluded that the first part of the recommendation had been met. Regarding the second part of the recommendation, GRECO noted that, following regulatory amendments, some state bodies had appointed full-time ethics commissioners, while others had assigned this role to advisors to the director. However, GRECO considered that these arrangements fell short of enhancing the functional independence of ethics commissioners given their subordination to the heads of the respective state bodies. Furthermore, no new measures had been taken to provide ethics commissioners with supporting staff, thereby increasing their capacity to act.
78. The authorities of Kazakhstan submit that the functional independence of ethics commissioners has been strengthened in a new draft law “On the Civil Service of the Republic of Kazakhstan” (Article 79). In particular, civil servants from the Agency for Civil Service Affairs will be seconded to positions as ethics commissioners in state bodies, with the agreement of the relevant body's head, while retaining their status as Agency representatives. They may only be dismissed from office with the consent of the Agency or at its recommendation. The Agency will coordinate, provide methodological support for, and evaluate the activities of ethics commissioners, who are responsible for coordinating, planning and monitoring the implementation of preventive measures to ensure compliance with professional ethics and legislative requirements in the public service and anti-corruption sectors. Meanwhile, ethics commissioners will head the Crime Prevention Service, which is organisationally independent of other departments within a given state body and reports directly to its head. This dual accountability system significantly reduces the risk of undue pressure. The Crime Prevention Service is also supposed to provide ethics commissioners with the necessary supporting staff. The Crime Prevention Service will be tasked with the following: organising the activities of the disciplinary commission; ensuring compliance with procedures for conducting official investigations and holding civil servants accountable; monitoring civil servants' compliance with professional ethics, as well as with the restrictions and prohibitions established by the laws of the Republic of Kazakhstan; defending civil servants' interests in court in cases involving unlawful actions committed against them in connection with the performance of their official duties; and coordinating the activities of compliance services. The draft law clearly defines the Service's competence and the ethics commissioners' powers, ensuring that their functions are not duplicated. The ethics commissioners' main role is to coordinate, plan and monitor the implementation of preventive measures. They will oversee all preventive activities within government agencies, ensuring consistency and a unified methodology, and contributing to the development of a strong culture of law and order within the civil service.
79. GRECO notes the relevant provisions in the draft law on Civil Service intended to enhance the independence and capacity of ethics commissioners. Seconding ethics commissioners, who remain employees of the Agency for Civil Service Affairs, to various state bodies could improve their functional independence. However, GRECO has misgivings about entrusting ethics commissioners with leadership of state bodies' crime prevention services. In this respect, GRECO reiterates its consistent position that it is inappropriate to give a body responsible for investigating

misconduct and enforcing the rules of conduct a counselling function, as this could have a chilling effect. Given the proposal to attribute investigative and supervisory functions to the Crime Prevention Service, which is to be headed by ethics commissioners, state body employees may avoid seeking advice from ethics commissioners when faced with an ethical dilemma, for fear of subsequent action against them. The fact that another body (a disciplinary commission or the Ethics Commission of the Agency for Civil Service Affairs) makes the final decision regarding the applicable sanction for misconduct does not mitigate this concern. GRECO emphasises that trust is a crucial element for an advisory mechanism. GRECO therefore invites the authorities to take these considerations into account when working on the aforementioned draft law and looks forward to receiving an update in due course.

80. GRECO concludes that recommendation xvii remains partly implemented.

Recommendation xviii

81. *GRECO recommended to ensure that a more efficient system of preventing, detecting and managing conflicts of interests in public administration be established by refining legislation on conflicts of interests and incompatibilities, and systematically applying effective deterring measures for such practices, including sufficiently dissuasive sanctions and invalidation of legal and other acts concluded in situations of conflict of interests.*
82. It is recalled that this recommendation was assessed as partly implemented. GRECO acknowledged that draft legislation had been submitted to Parliament to regulate the detection, prevention and management of conflicts of interest in a more structured manner. In GRECO's view, this draft legislation had the potential to address the concerns underlying this recommendation.
83. The authorities of Kazakhstan indicate that the aforementioned draft law is still under consideration by the Mazhilis of the Parliament.
84. GRECO takes note of this information and looks forward to receiving the law once it has been adopted.
85. GRECO concludes that recommendation xviii remains partly implemented.

Recommendation xix

86. *GRECO recommended to ensure that clear rules on declarations of assets and interests by public officials be established, which should include provisions on disclosure of assets and interests, systematic verification of declarations, and deterrent sanctions in case of irregularities.*
87. It is recalled that this recommendation was assessed as partly implemented. GRECO noted that civil servants and other persons authorised to perform State functions were to submit declarations of assets and liabilities and declarations of income and property to the State revenue authorities. The mechanism for verification of declarations was mainly limited to desk review of compliance with tax legislation, which was insufficient for in-depth verification. Moreover, GRECO received no information as to any measures taken to provide the authorities responsible for verification of declarations with adequate human and financial resources, as well as technical means, to ensure

their efficient functioning. As for sanctions, the new deterrent sanctions for breaches regarding declarations of assets and liabilities²⁴ were expected to enter into force only in 2027.

88. The authorities of Kazakhstan inform GRECO that the Tax Code was amended on 15 July 2025. In particular, the requirement to submit a declaration of assets and liabilities²⁵, and a declaration of income and property²⁶, was extended to additional categories of individuals, which include persons holding public office, persons equated to persons authorised to perform public functions and their spouses. These amended provisions were included in the New Tax Code that was adopted on 18 July 2025. In 2025 93,627 civil servants submitted income and property declarations. A total of 6,519 civil servants were required to provide information on property acquired or disposed of by themselves or their spouses. While the Tax Code does not provide for a special verification regime for civil servants, the tools used allow for the effective control of declaration completeness and accuracy. Civil servants' declarations may be subject to in-depth analysis if there are discrepancies between income and expenses. A mechanism for desk-based control of the income and expenses involves analysing tax returns, financial and registration data, as well as information received from authorised bodies. It is characterised by the wider use of integrated information systems, the automatic/systematic comparison of income and expenses, and the ability to identify discrepancies. Since 2021, the FMA has access to the information systems of the State Revenue Committee. Rules are currently being finalised to determine the taxable income of individuals using an indirect method, which involves comparing an individual's declared income with data on property purchases and cash flows, using information from state bodies, financial organisations, and other legal sources. As regards the sanctioning regime, the authorities refer to Articles 272 and 275 of the Code of Administrative Offences envisaging a warning and monetary fines for breaches (these provisions were already in place at the time of the evaluation – see paragraph 137 of the Compliance Report). The authorities indicate again the new sanction for unjust enrichment, which will enter into force in 2027 (see footnote 21 and paragraph 134 of the Compliance Report).
89. GRECO takes note of this information, including the expanded list of declarants under the amended Tax Code. While recalling that this recommendation focuses essentially on the declaration requirements for public officials, GRECO appreciates the growing use of integrated information systems in the declaration verification process. However, it would appear that no measures have been taken to improve the capacity and resources of the authorities responsible for verifications, or to develop a tailored verification mechanism for public officials' declarations, guided by the needs and priorities of the anti-corruption agenda. Finally, as regards the sanctions, the situation still

²⁴ Notably, the liability for the discrepancy between the expenses of civil servants and their income (unjust enrichment), carrying a fine of 90% of the excess value of property over income exceeding 1000 MCI (about €7,084) (see paragraph 134 of the Compliance Report).

²⁵ The list of persons required to submit a declaration of assets and liabilities has been revised to include the following individuals: persons who are required to submit a declaration of assets and liabilities in accordance with the specified laws of the Republic of Kazakhstan; citizens and residents of the Republic of Kazakhstan in the case of digital assets; persons engaged in private practice; citizens and residents of the Republic of Kazakhstan in the case of ownership rights (property claims) outside the Republic of Kazakhstan.

²⁶ The list of individuals required to submit an income and property declaration has been revised. The following individuals are now required to submit a declaration: individuals who, in accordance with the Law of the Republic of Kazakhstan 'On Combating Corruption', are required to submit an income and property declaration; major participants in banks, insurance (reinsurance) organisations, investment portfolio managers and their spouses; managers, founders (participants) of legal entities owning more than 10 per cent of the share capital (shares of joint-stock companies), and their spouses; individuals who received taxable income independently during the reporting tax period; individuals who have bank accounts in foreign banks located outside the Republic of Kazakhstan with a total balance exceeding 1,000 MCI; individuals who have property for which rights and/or transactions are subject to state or other registration with a competent foreign authority; individuals who, as of 31 December of the reporting tax period, own digital assets; persons who, during the reporting tax period, acquired property worth more than 20,000 MCI in the Republic of Kazakhstan and/or outside its borders; persons who have submitted an application to the tax agent for tax deductions in the form of a preliminary amount of other deductions.

remains the same as it was at the time of the adoption of the Evaluation Report. In this connection, GRECO notes that OECD has also recommended improving Kazakhstan's asset and interest declaration system, including by broadening the scope of disclosures, strengthening verification and the graduated system of sanctions, and introducing disclosure of non-financial interests²⁷.

90. GRECO concludes that recommendation xix remains partly implemented.

Recommendation xx

91. *GRECO recommended that the general protection of whistleblowers be improved in legislation and practice to include additional safeguards for those reporting corrupt practices in good faith. The new legislation should also establish liability for persons undermining the whistleblowers' protection process, and provide effective mechanisms, ensured by the State, to trigger this liability in practice.*

92. It is recalled that this recommendation was assessed as partly implemented. GRECO noted with satisfaction the considerable improvements to the position of whistleblowers and the safeguards provided to them, which extended beyond criminal proceedings (see also recommendation v above). The amended Anti-Corruption Law emphasised the prohibition of decisions to dismiss, transfer or impose disciplinary sanctions on whistleblowers, unless decided by a disciplinary commission or other collegial body. However, domestic law did not prohibit retaliation *per se*, nor did it provide adequate sanctions for those who retaliate.

93. The authorities of Kazakhstan inform GRECO that a draft law is currently being prepared to amend several pieces of legislation on anti-corruption issues. The following amendments are envisaged in the regulatory policy advisory document. The term 'whistleblower' will be incorporated into the Anti-Corruption Law, referring to individuals who have become aware of corruption or corruption-related offences at their place of work. Provisions guaranteeing the protection of whistleblowers as a distinct group providing information in pre-trial proceedings will be included in the Criminal Procedure Code and the Law on State Protection of Persons Participating in Criminal Proceedings. The Law 'On Public Service of the Republic of Kazakhstan' will include provisions obliging state bodies to protect civil servants who report corruption-related violations and to provide them with legal and ethical protection. The Labour Code will include provisions prohibiting discrimination against employees who report corruption offences and related violations, and establishing the employer's responsibility for persecuting such individuals. The Criminal Procedure Code and the Anti-Corruption Law will be amended to ensure that the state protects the identity of whistleblowers and prohibits the disclosure of information that could identify them without their written consent. The amendments will also allow whistleblowers to report anonymously and ensure that such reports

²⁷ [OECD\(2025\), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development](#), p. 76; See also pp. 78-79: "(...) relevant legislation does not specify the institutional responsibilities for verification of declarations of assets and liabilities and declarations of income and property for individuals that are in the scope of the Law on Combating Corruption. Relevant laws also remain mute on the procedure and extent of verifications, or the share of declarations verified each year compared to the overall number of declarations submitted. (...) Kazakhstan could clarify institutional responsibilities and establish a robust mechanism of verification. Beyond the desk checks carried out by the tax authorities, an institution could be mandated to carry out in-depth verifications of declarations of officials with a view to ensuring compliance with restrictions under the Law on Combating Corruption. Regardless of the institutional set-up chosen, the responsible agency should be granted the necessary powers to carry out in-depth verifications, be independent and adequately resourced, including the necessary financial resources, staff capacity and technical skills.(...)" P. 82: "... while essential features of a graduated system of sanctions are in place, Kazakhstan could consider significantly lowering the threshold for the application of confiscation and review the range of offences related to the declarations of assets and liabilities and declarations of income and property with a view to providing for effective, proportionate and dissuasive sanctions, both for the violation of declaratory obligations, as well as for irregularities detected as a result of verification."

are treated seriously. The Code of Administrative Offences will introduce administrative liability for managers of state bodies, organisations, and quasi-state entities who fail to act on reports of corruption offences. Moreover, the authorities reiterate that violation of a non-disclosure agreement is punishable by a fine of up to 3,000 MCI (around 22,307 EUR), corrective labour of the same value, community service of up to 800 hours, restriction of liberty for up to three years or imprisonment for the same term (Article 424 of the Criminal Code).

94. The authorities further indicate that, following the reorganisation of the former Anti-Corruption Agency, the new Anti-Corruption Service of the NSC will be in charge of ensuring the protection and encouragement of persons who have reported a corruption offence, or otherwise have assisted in combating corruption (in accordance with the Regulations on the Anti-Corruption Service of the NSC, approved by Presidential Decree No. 944 of 14 July 2025).
95. GRECO welcomes the further steps being taken by Kazakhstan to improve its whistleblowing framework. In line with its longstanding jurisprudence, GRECO emphasises the importance of extending whistleblower protection to individuals reporting misconduct or wrongdoing beyond the scope of criminal law, as well as providing adequate sanctions against retaliation, which can manifest in many different forms (see paragraph 237 of the Evaluation Report, and for an updated account of the situation on the ground, the recent 2025 OECD assessment of Kazakhstan²⁸). GRECO invites the authorities to take these aspects into consideration when working on the draft legislative amendments and looks forward to receiving further information in due course.
96. GRECO concludes that recommendation xx remains partly implemented.

Recommendation xxi

97. *GRECO recommended that additional legislative and practical steps be taken to prevent corruption in relation to public procurement and public investment procedures including by providing adequate remuneration of responsible officials, a more rigorous supervision mechanism for the eligibility criteria, detection and prevention of conflicts of interest and rigorous implementation of contracts and the possibility to nullify contracts in situations of conflicts of interest.*
98. It is recalled that this recommendation was assessed as partly implemented. GRECO noted that the draft Law on Public Procurement had been in the making and the possibility of cancelling contracts concluded in a situation of conflict of interest had been envisaged in another draft law (see paragraphs 82-83 above). A new procurement procedure had been introduced in July 2022, allowing the winner of a procurement competition to be determined automatically on the basis of a

²⁸ [OECD\(2025\), OECD Integrity Review of Kazakhstan: Advancing Integrity for Economic Development](#), p. 86: "Kazakhstan could consider broadening the definition of wrongdoings, the disclosure of which would qualify for whistleblower protection in both the Law on Combating Corruption to cover reported corruption-related offences that are not corruption offences, i.e. violations of rules regarding prevention and settlement of conflicts of interest, filing declarations of assets and interests, violation of other anti-corruption restrictions established by law (...) including any violation of the lobbying and influence-related rules and standards. Second, (...) Kazakhstan could consider clarifying the personal scope of the law, by narrowing it to persons who report wrongdoing in their professional capacities and that protections are primarily aimed at preventing various forms of retaliation and harassment in the workplace (...). Third, Kazakhstan could expand the range of prohibited retaliations against whistleblowers. (...). Kazakhstan's legislation currently covers actions taken by the manager or employer, including disciplinary sanctions, dismissal or transfer to another position. However, it is not clear whether other actions, such as bullying, ostracism, or reputational damage, are also prohibited and so legislation could be amended to ensure that they are. Fourth and final, Kazakhstan could introduce a system of effective, proportionate and dissuasive sanctions for engagement in retaliatory acts and behaviours, as well as remedies where detriment has occurred. (...). Finally, whistleblowers should be exempted from civil and criminal liability, including for defamation and breach of confidentiality or statutory secrecy provisions."

suppliers rating combining price and quality criteria, without the involvement of a competition commission. Amendments to address the issue of corruption prevention had been introduced to the Law on Public-Private Partnership on 30 December 2022. There had also been an increase in the remuneration for civil servants responsible for conducting procurement procedures. Noting some progress under way, GRECO emphasised the need of further measures, particularly a mechanism for effective supervision of eligibility criteria.

99. The authorities of Kazakhstan report that the new Law on Public Procurement entered into force on 1 January 2025. The Law states that public procurement must be based on the principles of preventing corruption offences and conflicts of interest. Restrictions on participation in public procurement have been extended to include potential suppliers (and their founders, major shareholders, and affiliated persons) who have committed a corruption offence; who have overdue and unfulfilled contractual obligations under previously concluded contracts, as confirmed by a binding court decision; and who are involved in the management, establishment, or authorised capital of legal entities included in the register of unscrupulous participants in public procurement. Violation of these restrictions may result in a contract being terminated by the customer²⁹. Additionally, public monitoring of public procurement has been introduced, involving the systematic collection, summarisation and analysis of information on the planning, conduct, execution and oversight of public procurement processes affecting the rights and legitimate interests of an unrestricted number of individuals. This monitoring is carried out by public control entities in accordance with the Law of the Republic of Kazakhstan “On Public Control”.
100. The authorities further indicate that from January 2026, the salaries of executive positions and Corps B civil servants will increase further, including those responsible for public procurement. Finally, the authorities describe again the new procurement procedure and the amendments to the Law on Public-Private Partnership, which were introduced in 2022 (see paragraph 98 above and paragraphs 141 and 144 of the Compliance Report).
101. GRECO welcomes the adoption of the new law on Public Procurement, which strengthens the corruption prevention component of the procurement procedures. The suspension from procurement of individuals and legal entities for committing corruption offences is a significant development. GRECO also appreciates the increase in salaries of public officials responsible for such procedures and trusts that their salaries will reach an adequate level to minimise any vulnerability to corruption risks. GRECO further notes that other draft legislative amendments to anti-corruption framework, which concern *inter alia* detection and prevention of conflict of interest, are under consideration by the Mazhilis of the Parliament (see paragraph 83 above). In this connection, GRECO underlines the importance of regulating conflicts of interest of public employees involved in the procurement cycle and providing for adequate sanctions for breaches of the relevant rules³⁰. This is also of relevance for the effective supervision of eligibility criteria, which needs to be ensured. GRECO invites the authorities to continue their work on the upgrades to the public procurement framework and looks forward to receiving an update in due course.
102. GRECO concludes that recommendation xxi remains partly implemented.

Recommendation xxii

²⁹ Article 49 of the Law on Public-Private Partnership also provides for the possibility of terminating contracts.

³⁰ [OECD \(2024\), Baseline Report of the Fifth Round of Monitoring of Anti-Corruption Reforms in Kazakhstan: The Istanbul Anti-Corruption Action Plan](#), p. 123: “The monitoring team recommends that special provisions on prevention and resolution of conflicts of interest in public procurement by the contracting authority be provided directly in the laws on public procurement and procurement of certain quasi-state sector entities.”

103. *GRECO recommended (i) taking appropriate measures to strengthen the controls in the registration system of legal persons, in particular, with regard to the identity of the persons behind a legal person, its real purpose, as well as any other pertinent information necessary for registration, including in relation to subsequent updates and changes; and (ii) establishing a register of beneficial ownership.*
104. It is recalled that this recommendation was assessed as partly implemented. GRECO welcomed the establishment of a register of beneficial ownership, implementing the second component of the recommendation. Furthermore, measures of both a legislative and practical nature had been developed to strengthen control of the registration system for legal persons with regard to the identity of those behind them. However, the powers of the registration authorities needed to be increased to enable them to verify information and consider data from other sources, as well as to facilitate closer cooperation with tax authorities.
105. The authorities of Kazakhstan report that the FMA has developed a number of legislative amendments³¹ aimed at countering the use of legal entities for criminal purposes and improving the registration of beneficial ownership. In particular, the following measures are envisaged: 1) expanding the information about beneficial owners in applications for the registration or re-registration of legal entities to include details such as date of birth, place of residence and identification number for non-resident beneficial owners, and the form of control exercised by beneficial owners; 2) expanding the conditions for refusing state registration/re-registration of a legal entity based on the risk posed by the beneficial owner (e.g. incapacity, being recognised as missing or declared dead); 3) verification of beneficial owners (verification of identification number, full name, legal entity/individual, facial recognition and SMS message); 4) the development and implementation of a risk management system aimed at identifying and preventing the state registration of legal entities displaying signs of fictitiousness or containing inaccurate or concealed information about beneficial owners; 5) registration of a legal entity on an ad hoc basis in the presence of risks; 6) updating and transferring information about beneficial owners of legal entities to the FMA, by integrating with the Agency's information systems. Amendments to the Code of Administrative Offences (Article 214) have also been developed with regard to introducing administrative liability for failure to enter information about beneficial owners in the registration data, entering inaccurate information, late entry of changes to information about beneficial owners and lack of information. These amendments are currently subject to consultations with the State bodies concerned.
106. GRECO welcomes the draft legislative amendments aimed at strengthening control over the registration of legal persons, including through additional verifications of beneficial owners and measures to help keep information up to date.
107. Pending the adoption of the relevant legislation, GRECO concludes that recommendation xxii remains partly implemented.

Recommendation xxiii

³¹ The amendments concern the Law 'On State Registration' and the Rules for the Provision of Public Services, the Law on Combating Money Laundering and the Rules for Maintaining the Register of Beneficial Owners, the Code of Administrative Offences (Article 214), the Tax Code and the rules for bank interaction, the Subsoil Code and the rules for reporting by subsoil users, the Law on Public Procurement.

108. *GRECO recommended introducing legal provisions allowing for the possibility to establish bans on holding executive positions in legal persons in cases of convictions for serious corruption offences.*
109. It is recalled that this recommendation was assessed as partly implemented. GRECO welcomed the debarment provision for persons convicted of corruption offences included in the draft Law on Public Procurement (see paragraphs 98 and 99 above). However, it noted that no measures had been envisaged to prevent individuals convicted of serious corruption offences from holding executive positions in legal entities.
110. The authorities of Kazakhstan indicate that a new draft law "On the Civil Service of the Republic of Kazakhstan" covers positions involving the performance of managerial functions in state legal entities (Article 90). They also reiterate that, in accordance with Article 50 of the Criminal Code, individuals convicted of corruption offences are subject to a lifetime ban from holding certain positions, including those in state and quasi-state legal entities. The draft amendments to the Labour Code, which are currently under consideration by the Mazhilis of Parliament, prohibit individuals who have committed administrative corruption offences from being appointed to positions involving functions equivalent to those of civil servants for a period of three years from the date of the administrative penalty. Regarding the private sector, the authorities suggest that the proposal to prohibit individuals convicted of serious corruption offences from serving as heads of private legal entities is unlikely to be approved, as these individuals are not equivalent to persons authorised to perform state functions. Such restrictions would contradict the constitutional freedoms of labour, choice of occupation and entrepreneurial activity, as confirmed by recent rulings of the Constitutional Court. The authorities also indicate that Law on State Registration of Legal Entities and Registration of Branches and Representative Offices of 17 April 1995 (Article 11, paragraph 4–4) implies that state registration (or re-registration) of legal entities will be refused if an individual who is a founder, participant, member and/or head of a legal entity has an outstanding criminal record for specific crimes, including several corruption offences (Articles 190, 216, 218, 218(1), 235(1), 237, 238, 249 and 365 of the Criminal Code).
111. GRECO recalls that this recommendation concerns specifically executive positions in the private sector and is aimed at safeguarding high standards of trust in business activities. It also reiterates that introducing the possibility to impose bans on holding executive positions in legal persons in cases of serious corruption convictions constitutes an important tool for ensuring effective and dissuasive sanctions, in line with Article 19 of the Criminal Law Convention on Corruption (ETS 173). GRECO further recalls that this recommendation does not target individual (self-employed) entrepreneurs (see paragraph 285 of the Evaluation Report). GRECO also notes that, under the 1995 Law on State Registration of Legal Entities, registration or re-registration may be refused if the founders or directors of such entities have an outstanding criminal record (including for certain corruption offences). While this provision addresses some of the concerns that prompted this recommendation, GRECO calls on the authorities to implement comprehensive regulations that would prevent any private company, including registered companies, from employing senior managers with convictions for serious corruption offences.
112. GRECO concludes that recommendation xxiii remains partly implemented.

Recommendation xxiv

113. *GRECO recommended adopting the necessary legislative measures in order to establish adequate liability of legal persons for corruption offences and to provide for effective, proportionate and dissuasive sanctions in this respect.*

114. It is recalled that this recommendation was assessed as partly implemented. GRECO noted the legislative process under way to upgrade the liability of legal persons for active bribery in the public sector through amendments to the Code of Administrative Offences (Article 678). It had been proposed to increase the relevant sanctions³², extend the applicable statute of limitations and provide for liability for lack of supervision or control³³ by a natural person in a leading position within the legal person, where such failure had made the commission of the offence possible.
115. The authorities of Kazakhstan inform GRECO that the aforementioned draft amendments to the Code of Administrative Offences are still under examination by Parliament.
116. GRECO takes note of this information. While awaiting the adoption of the amendments to the Code of Administrative Offences, GRECO emphasises the need for comprehensive corporate liability, which should not be limited to one type of corruption offence³⁴ (see paragraph 286 of the Evaluation Report), and urges the authorities to develop an appropriate liability regime for legal persons.
117. GRECO concludes that recommendation xxiv remains partly implemented.

Recommendation xxv

118. *GRECO recommended explicitly prohibiting in legislation tax deductibility for “facilitation payments”, bribes or other expenses linked to corruption offences.*
119. It is recalled that this recommendation was assessed as partly implemented. GRECO welcomed the new draft legislation providing for an explicit prohibition of tax deductibility for facilitation payments.
120. The authorities of Kazakhstan report that the new Tax Code was adopted on 18 July 2025 and will enter into force on 1 January 2026. Article 30, paragraph 6, reads as follows: “When determining tax liabilities, it is not permitted to take into account assets, income and expenses received (incurred) as a result of a criminal offence (act) that is recognised as a bribe and/or other illegal material reward on the basis of a court order or decision to terminate criminal proceedings on non-rehabilitating grounds that has entered into legal force.”
121. GRECO welcomes that the prohibition on the tax deductibility of illegal payments, costs, and expenses incurred as a result of a corruption offence has been included in the new Tax Code.
122. GRECO concludes that recommendation xxv has been implemented satisfactorily.

³² Multiple fines are proposed, based on Article 367 of the Criminal Code ('Bribery'), ranging from 30 to 60 times the amount of material remuneration provided on behalf of, or in the interests of, a legal entity.

³³ Such liability exists for civil servants. In 2025, 46 civil servants and quasi-public sector employees were held accountable for corruption offences committed by their subordinates.

³⁴ See also [OECD \(2024\), Baseline Report of the Fifth Round of Monitoring of Anti-Corruption Reforms in Kazakhstan: The Istanbul Anti-Corruption Action Plan](#), p. 213: “This provision does not apply to the commission by a legal entity of any corruption offence and covers only actions that are described in the Code of Administrative Offences. Thus, there is no liability of legal persons for corruption offences in Kazakhstan (only liability for administrative offences is provided for) and Kazakhstan does not meet all the benchmarks of this indicator. (...) the Anti-Corruption Agency has developed a draft law “On Amendments and Additions to the Code of Administrative Offences of the Republic of Kazakhstan on the issues of combating corruption” with amendments to strengthen the liability of legal entities for corruption offences. However, these amendments are aimed at strengthening measures of administrative liability of legal entities for committing an administrative offence and do not change the concept of liability as such. These amendments will not be able to affect the compliance with the evaluation benchmarks of this monitoring.”

Recommendation xxvii

123. *GRECO recommended (i) that a minimum period of time for keeping accounts in private business be established by law, and (ii) reviewing and strengthening the applicable sanctions for account offences in order to ensure that they are effective, proportionate and dissuasive.*
124. It is recalled that this recommendation was assessed as partly implemented. Regarding the first part of the recommendation, GRECO was satisfied that the domestic rules provided for retention periods and had been published. As for the second part of the recommendation, GRECO took note of the ongoing consultations to increase the level of fines for account offences.
125. Regarding the outstanding - second - part of the recommendation, the authorities of Kazakhstan inform GRECO that the offence of violating legislation on book records and financial accountability has been decriminalised following legislative amendments on 5 July 2024. Article 241 of the Criminal Code was repealed, and Article 238 of the Code of Administrative Offences was amended to include liability for this offence. The fines set out in Article 238 have been increased and now range from 100 to 200 MCI (approximately 661 to 1,322 EUR). However, the proposal to increase the fines under Articles 239 and 276 of the Code of Administrative Offences was not supported by the deputies.
126. GRECO takes note of this information. The increase in fines under the amended Article 238 of the Code of Administrative Offences is a positive development. However, the new fine range under this provision does not represent a substantial increase compared to the level of fines criticised in the Evaluation Report (see paragraphs 275–277³⁵ and 289). Furthermore, it is regrettable that the fines under Articles 239 and 276 of the Code have not been increased. Overall, the sanctions for accounting offences are still too low to be considered effective, proportionate or dissuasive.
127. GRECO concludes that recommendation xxvii remains partly implemented.

III. CONCLUSIONS

128. In view of the above, GRECO concludes that Kazakhstan has now implemented satisfactorily only six of the twenty seven recommendations contained in the Joint First and Second Round Evaluation Report. Nineteen recommendations have been partly implemented, and two recommendations have not been implemented.
129. More specifically, recommendations ii, viii, xi, xvi, xxv and xxvi have been implemented satisfactorily. Recommendations i, v-vii, ix, x, xii-xv, xvii-xxiv and xxvii remain partly implemented and recommendations iii and iv remain not implemented.

³⁵ Article 239 of the Code of Administrative Offences provides for fines ranging from 100 to 500 MCI (approximately 661 to 3,305 EUR), depending on the offender's category, or from 200 to 1,000 MCI (approximately 1,322 to 6,610 EUR) in the case of repeated offences. The fines set out in Article 276 of the Code range from 25 MCI to 75 MCI (approximately 165 to 495 EUR), or up to 3% to 10% of the value of the unaccounted goods, depending on the nature of the offence and the category of the offender.

130. Since the adoption of the Compliance Report, Kazakhstan has continued to make progress. A reorganisation of the Anti-Corruption Agency has reportedly taken place with the aim of streamlining anti-corruption action, with its law enforcement and preventive activities being assigned to two different institutions (the NSC and the Agency for Civil Service Affairs, respectively). Practice will show how effectively this institutional arrangement functions in fulfilling its preventive mandate, and the authorities are invited to keep GRECO informed of developments in this regard. The former and current anti-corruption authorities have made efforts to establish regular cooperation with various civil society actors, with public councils playing an important role in this respect. The Law “On Public Control” has entered into force, and more than 260 public monitoring exercises have been conducted since then. The access-to-information framework has been significantly upgraded through recent legislative amendments; however, the related sanctioning mechanism still needs to become more efficient. A new law on public procurement has been adopted, providing for the suspension from procurement of individuals and legal entities that have committed corruption offences. A new Tax Code has also been adopted which includes a prohibition on the tax deductibility of illegal payments, costs and expenses incurred as a result of a corruption offence. In addition, the concept of parallel financial investigations has been introduced into the Criminal Procedure Code, to take effect in 2027.
131. At the same time, many initiatives are still in the pipeline, including draft amendments to anti-corruption legislation and a draft Law on the Civil Service. Many recommendations require more determined and targeted action from the authorities. Broad analysis and research independent of the state are still needed to generate a more accurate picture of systemic corruption risks at various levels of the public sector. Efforts must be increased to create conditions that allow for the development of a truly independent civil society and media, and to ensure their meaningful involvement in assessing the actual scale of corruption, as well as in devising and implementing measures to prevent and combat it. The effectiveness of public consultation procedures must be monitored closely to ensure that the general public is genuinely involved in decision-making and that appropriate feedback is provided. Fundamental reforms, including on a broader institutional scale, are required to strengthen the independence of the judiciary, the prosecution service and law enforcement agencies from overarching political and executive control, particularly that of the President. Guidelines on procedure and criteria must be prepared for authorities examining requests to lift immunity, and legal provisions on specific procedures limiting the arrest, investigation and prosecution of certain officials who benefit from de facto immunities must be revised.
132. There is still much to be done to ensure transparent and merit-based recruitment and promotion procedures in public administration, and to establish integrity requirements for all categories of public employees. Legislation regulating the detection, prevention and management of conflicts of interest must be refined, particularly with regard to the procurement cycle. Whistleblower protection must be ensured for individuals reporting misconduct or wrongdoing that falls outside the remit of criminal law, and adequate sanctions against retaliation must be introduced. A well-designed methodology for verifying declarations submitted by public officials must be developed, and an adequately resourced authority responsible for checks and verifications must be established to ensure the effectiveness of this system. Additional steps are needed to strengthen the sanctions for accounting offences and controls within the legal person registration system. Further efforts are necessary to improve the framework and practice of reporting suspicious transactions by lawyers and other relevant professionals. Finally, individuals convicted of serious corruption offences should be prohibited from holding executive positions in legal entities, and the liability of legal entities for corruption offences must be strengthened to ensure effective, proportionate and dissuasive sanctions.

133. In view of the above, GRECO concludes that Kazakhstan is not in sufficient compliance with the recommendations contained in the Joint First and Second Round Evaluation Report within the meaning of Rule 31 revised bis, paragraph 10 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 revised, paragraph 2 (i) and asks the Head of delegation of Kazakhstan to provide a report on the progress in implementing the outstanding recommendations (i.e. recommendations i, iii-vii, ix, x, xii-xv, xvii-xxiv and xxvii) by 31 March 2027.
134. In addition, in accordance with Rule 32 revised, paragraph 2, sub-paragraph (ii.b) of the Rules of Procedure, GRECO invites the President of the Statutory Committee to send a letter – with a copy to the Head of delegation of Kazakhstan – to the Consul General of the Republic of Kazakhstan in Strasbourg, Representative to the Council of Europe, drawing attention to the non-compliance with the relevant recommendations and the need to take determined action with a view to achieving tangible progress as soon as possible.
135. Finally, GRECO invites the authorities of Kazakhstan to authorise, as soon as possible, the publication of this report, to translate the report into the national language and to make this translation public.