

Note:
Amendments made by Law of the KR No. 83 dated July 8, 2019,
enter into force after one year from the date of official publication of the said Law



THE LAW OF THE KYRGYZ REPUBLIC

No. 6 dated January 11, 2014

On Free Economic Zones in the Kyrgyz Republic

*(As amended by Laws of the KR No. 177 dated December 30, 2014, No. 176 dated October 16, 2017,
No. 40 dated March 29, 2019, No. 60 dated May 11, 2019, No. 83 dated July 8, 2019)*

This Law establishes the legal basis for the activities of free economic zones in the Kyrgyz Republic, defines the procedure for their establishment, identification and change of territorial boundaries, operation, and cessation.

Chapter 1. General Provisions

Article 1. Terms and Definitions used in this Law

1. The following terms and definitions shall be used in this Law:
 - 1) **“Free Economic Zone”** (hereinafter, “FEZ”) means a part of the territory of the Kyrgyz Republic, specified by the legislation of the Kyrgyz Republic, where a special legal treatment for business operations by FEZ entities shall apply;
 - 2) **“Special (Legal) Treatment of FEZ”** means a set of legal norms that establishes a regulatory treatment more favorable as compared to the generally established treatment for business operations;
 - 3) **“FEZ General Directorate”** means a FEZ governance body constituted as an institution in the manner prescribed by this Law and other normative legal acts of the Kyrgyz Republic;
 - 4) **“FEZ Entity”** means a legal entity registered / re-registered by a government authority and having a record registration [profile registration] with the FEZ General Directorate, as well as its branches/ representative offices formerly registered with the FEZ General Directorate, prior the effectuation of this Law;
 - 5) **“Register of FEZ Entities”** means a list of legal entities that have passed state registration and have a record registration as FEZ Entities, or legal entities who have lost or have been withdrawn of such record registration as FEZ Entities.
2. Institutions, terms and definitions of civil, customs, tax and other branches of the legislation of the Kyrgyz Republic used herein shall have the meaning as defined in such branches of legislation.

(As amended by Laws No. 177 dated December 30, 2014, No. 60 dated May 11, 2019)

Article 2. FEZ Legislation

1. Relations arising from FEZ activities and registration of legal entities as FEZ Entities shall be regulated by this Law, tax legislation, the customs legislation and other normative legal acts of the Kyrgyz Republic, and international treaties to which the Kyrgyz Republic is a signatory.

2. If an international treaty to which the Kyrgyz Republic is a signatory, which has been effectuated in the manner prescribed by laws, stipulates the provisions which differ from those provided for by the legislation on Free Economic Zones, the provisions of such international treaty shall apply.

(As amended by Law No. 177 dated December 30, 2014)

Article 3. Purposes of FEZ Establishment

FEZs shall be established to promote the social and economic development of the Kyrgyz Republic and its regions (accelerated development of regions), attract investments, create and develop industries, transport infrastructure, tourism and the resort and recreational sectors and/or for other purposes as defined in the Law on FEZ.

Article 4. Types of FEZs

1. A function-type FEZ may be established in the Kyrgyz Republic, which is determined by the purposes of establishment of a FEZ and the type of the planned activities, as well as complex FEZs for the implementation of common objectives and activities in the various function-type FEZs.

2. FEZ "Naryn" in the Kyrgyz Republic shall be defined as an area where the specific customs procedure of a free customs zone is applied, as defined in Article 455 of the Customs Code of the Eurasian Economic Union.

(As amended by Law No. 40 dated March 29, 2019)

Article 5. Prohibited Activities

1. Activities prohibited by the legislation of the Kyrgyz Republic shall not be allowed in the FEZ.

Unless otherwise provided by the legislation of the Kyrgyz Republic, FEZ Entities shall also be prohibited to perform the following activities in the territory of FEZ:

- 1) Exploitation and mining of deposits;
- 2) Import, production and sale of excisable goods, except for excisable goods intended for manufacturing purposes and for the production of goods not related to excisable goods, after paying taxes and customs duties in accordance with the legislation of the Kyrgyz Republic, as well as tobacco products produced by enterprises registered as FEZ Entities prior to 2000;
- 3) Production, repair and sale of weapons and ammunition; production and sale of explosives used in the manufacture of weapons;
- 4) Production, processing, storage, decontamination, and sale of radioactive, nuclear, and other hazardous materials;
- 5) Import, storage, production and sale of narcotic drugs, psychotropic substances, except for their precursors used for production purposes, which are imported pursuant to the legislation of the Kyrgyz Republic.

2. The Government of the Kyrgyz Republic shall have the power to determine other activities to be prohibited on the territory of FEZ.

(As amended by Laws No. 177 dated December 30, 2014, No. 60 dated May 11, 2019)

Article 6. Establishment and Operation of FEZ

1. FEZs shall be established in designated territories, which are subject to the customs control and customs regulation of the FEZ Entities operations pursuant to the requirements of the legislation of the Kyrgyz Republic.

2. The requirements for the provision of necessary facilities in the territory of FEZ, including requirements for fencing and equipping such territory with video surveillance systems, shall be established by the Government of the Kyrgyz Republic.

The requirements for ensuring access control arrangements in the territory of FEZ, including the procedure for access of persons to such territory, shall be established by the Government of the Kyrgyz Republic.

Please refer to: Decree No. 332 of the Government of the Kyrgyz Republic “On Approval of Regulation on Requirements for the Provision of Facilities of the Territories of Free Economic Zones of the Kyrgyz Republic”, dated June 16, 2014

A customs government authority shall confirm the compliance of the fencing or other conditions for customs control with the legislation of the Kyrgyz Republic.

3. Unless otherwise stipulated herein, if FEZ entities fail to comply with conditions stipulated in paragraph 2 of this Article, the general tax regime shall apply to such FEZ Entities.

4. With respect to FEZ established for the purpose of accelerated development of regions, which are located within the identified boundaries of administrative units, where 50 or more percent of human settlements are defined by the legislation of the Kyrgyz Republic as high-altitude and/or remote human settlements, the areas of location of FEZ Entities shall be subject to the provision of necessary facilities for the purpose of customs control in accordance with the legislation of the Kyrgyz Republic.

5. A territory of FEZ or FEZ Entity, which operations are not subject to customs control, shall not be fenced.

6. The establishment and development of FEZ, including production, utilities, transport and other infrastructure, and other expenses related to the FEZ functioning, such as the upkeep of its General Directorate, may be funded from the national budget, local budget, own budget of FEZ or other sources not prohibited by the legislation of the Kyrgyz Republic.

7. The General Directorates of FEZs shall make annual contributions to the national and local budgets. The amount of deductions from revenues to the national budget shall be determined by the Government of the Kyrgyz Republic for each FEZ on an individual basis. The amount of deductions to the local budgets shall be 0.01% of revenue.

8. FEZ Entities may perform manufacturing and other business operations in the territory of FEZ associated with the use of foreign goods and goods of the Eurasian Economic Union, provided that they comply with this Law and other normative legal acts of the Kyrgyz Republic.

9. FEZ Entities shall make annual payments to the General Directorate of FEZ for the right to operate in the territory of FEZ as FEZ Entity.

Payment for the right to operate in the territory of FEZ as a FEZ Entity shall be charged at 0.5% to 2% of revenue from the sale of goods, works and services.

Payment for the right to operate as FEZ Entity in the territory of FEZs, which have been founded in order to accelerate the regional development, shall be charged at a rate of 0.1% to 2% of revenue from the sale of goods, works and services.

10. Inspections of compliance of FEZ Entities with customs, tax and state social insurance legislation shall be performed in accordance with the customs legislation of the Kyrgyz Republic and the General Directorate of FEZ, in which such FEZ Entity is registered, shall be notified accordingly.

11. It shall be prohibited to any government agency to interfere in the economic activities of FEZ Entities, except as otherwise provided for by the laws of the Kyrgyz Republic.

(As amended by Laws No. 177 dated December 30, 2014, No. 176 dated October 16, 2017, No. 40 dated March 29, 2019)

Article 7. Special Currency Regime

1. The special currency regime in the territory of FEZ provides for the free circulation of foreign currency, including in the provision of services and settlements between legal entities and individuals in accordance with the rules established by the laws of the Kyrgyz Republic.
2. Settlements of FEZ Entities with foreign trade participants shall be made in any currency as agreed by the parties.

Article 8: Establishment and Cessation of FEZs

1. FEZ shall be established by adoption of a law, which defines the purpose of establishing a FEZ, its type, the nature of the planned activities, the territorial boundaries of the FEZ, a period of operation, sources of funding and a list of priority activities.
2. The term of operation of a FEZ may be extended by a law.
3. The territorial boundaries of a FEZ may be changed by a law.
4. If it is not possible to achieve the goals of creating a FEZ, it shall be ceased by adoption of a law, taking into account an opinion of the relevant local state administrations and local self-government bodies.
5. Upon effectuation of a law on the early cessation of FEZ or in connection with the expiration of the term of FEZ operation, the General Directorate of FEZ shall continue functioning for not more than twelve (12) consecutive calendar months to complete the cessation process of FEZ.
6. The government authority for formulation of the national policy for the operation of FEZs shall submit to the bodies of the Eurasian Economic Union the information on the establishment of FEZs or the cessation of the operation of FEZs in the territory of the Kyrgyz Republic.

(As amended by Laws No. 177 dated December 30, 2014, No. 176 October 16, 2017)

Chapter 2. Governance of FEZ

Article 9. Authority of the Government of the Kyrgyz Republic

1. The authority of the Government of the Kyrgyz Republic regarding the establishment, operation and cessation of FEZ shall cover:
 - 1) Pursuing the national policy;
 - 2) Coordination of work to ensure the functioning and development of FEZ;
 - 3) Control over the activities of the General Directorate of FEZ;
 - 4) Approval of regulation on FEZ;
 - 5) Approval of the procedure for record (profile) registration of a legal entity as FEZ Entity;
 - 6) Setting the requirements for the minimum amount of the registered capital of FEZ Entity;
 - 7) Approval of the procedure for the cessation of FEZ;
 - 8) Approval of a certificate form confirming the registration of the legal entity as FEZ Entity;
 - 9) Approval of the procedure for maintaining the Register of FEZ Entities;
 - 10) Determination of the amount, procedure of calculation and collection of payment for the right of a legal entity to operate as FEZ Entity;
 - 11) Approval of normative legal acts to implement the requirements of the customs

legislation in FEZ;

12) Exercising other authorities in accordance with this Law and other normative legal acts of the Kyrgyz Republic.

2. The Prime Minister of the Kyrgyz Republic shall appoint and dismiss the General Directors of FEZs in the Kyrgyz Republic and their deputies in the manner prescribed by the legislation of the Kyrgyz Republic.

3. Ministries, state committees, administrative agencies and other governmental agencies of the Kyrgyz Republic shall act in coordination with the General Directorate of FEZ when resolving issues within their competence, if they affect the interests of FEZ. If any contradictions emerge, they shall be resolved by the Government of the Kyrgyz Republic.

4. The Government of the Kyrgyz Republic shall appoint the government authority for the formulation of the public policy for the FEZ functioning.

(As amended by Law No. 177 dated December 30, 2014)

Article 10. Authority of FEZ General Directorate

The authority of FEZ General Directorate shall extend to:

- 1) Carrying out record (profile) registration of legal entities as FEZ Entity and maintaining the Register of FEZ Entities;
- 2) Issuing at the request of a FEZ Entity or at the request of interested persons an extract from the Register of FEZ Entities;
- 3) Representing the interests of FEZ Entities in interaction with government agencies, local self-government bodies, organizations and institutions on the issues related to FEZ operations;
- 4) Advertising, conducting outreach activities in the Kyrgyz Republic and abroad to inform on the conditions of investment and business operations in the FEZ and to attract foreign and domestic investors;
- 5) Development and approval of a model operating agreement in the territory FEZ;
- 6) Conclusion and/or extension of operating agreements in the territory of FEZ and control over their execution;
- 7) Obtaining information from FEZ Entities about their activities as FEZ Entities;
- 8) Making a decision on withdrawal of the status of FEZ Entity;
- 9) Managing the property transferred to the General Directorate of FEZ for operational administration in the manner prescribed by the laws of the Kyrgyz Republic;
- 10) Approach to the Jogorku Kenesh of the Kyrgyz Republic and the Government of the Kyrgyz Republic with a proposal to change the existing territorial boundaries of FEZ;
- 11) Exercising other authorities pursuant to this Law and other normative legal acts of the Kyrgyz Republic.

Chapter 3. FEZ Entities

Article 11. Registration as FEZ Entity

1. State registration/ re-registration and registration of termination of legal entities - FEZ Entities shall be carried out by a government authority as determined by the Government of the Kyrgyz Republic.

2. A legal entity having an intention to obtain the status of FEZ Entity shall submit to the General Directorate of FEZ an application for the conclusion of an operating agreement in the territory of FEZ, which shall contain:

- 1) Information on the intended activity of an applicant, relevant to the type of FEZ;
 - 2) Information on the land plot size required for the intended activity of the applicant;
 - 3) Information on the expected amount of capital investments, including the amount of capital investments during the year from the date of conclusion of the operating agreement in the territory of FEZ.
3. An applicant shall enclose the below listed documents to an application for the conclusion of an operating agreement in the territory of FEZ:
- 1) a copy of the state registration/re-registration certificate;
 - 2) a copy of the taxpayer registration form;
 - 3) a copy of the founding documents;
 - 4) a business plan.
4. The documents referred to in paragraphs 2 and 3 of this Article shall be accepted by the General Directorate as per checklist.
5. The General Directorate of FEZ shall make and notify an applicant on one of the following decisions within five working days after receiving the documents listed in paragraphs 2 and 3 of this article:
- 1) on the conclusion of an operating agreement in the territory of FEZ;
 - 2) on refusal to conclude the operating agreement in the territory of FEZ stating the reasoned grounds for such refusal.
6. The refusal to conclude an operating agreement in the territory of FEZ shall be allowed in the following cases:
- 1) A legal entity fails to submit the documents specified in paragraphs 2 and 3 of this article;
 - 2) No land plot on the territory of FEZ is available that meets the conditions specified in the application to conclude an operating agreement;
 - 3) Inconsistency of the applicant's intended activities with the types of activities that are allowed in the territory of FEZ;
 - 4) Non-compliance of the business plan with the conditions specified in the application for the conclusion of an operating agreement in the territory of FEZ.
7. The decision of the General Directorate of FEZ on refusal to conclude an operating agreement in the territory of FEZ may be appealed in administrative/ pre-trial order, and subsequently, by judicial means pursuant to the legislation of the Kyrgyz Republic on the basics of administrative activities and procedures.
8. A legal entity shall be recognized as FEZ Entity from the date an appropriate entry is made to the Register of FEZ Entities.
9. The General Directorate of FEZ shall make a record in the Register of FEZ Entities about the registration of a legal entity and issue a certificate confirming the registration of the legal entity as FEZ Entity within three (3) working days from the date of signing the operating agreement.
10. From the date of effectuation of this Law, a legal entity for the first time registered in the territory of the administrative unit within which a particular FEZ is located, may become FEZ Entity established with the purpose of accelerated development of the region.
11. The General Directorate of FEZ shall send an information about record (profile) registration of a legal entity as FEZ Entity to a government authority carrying out registration/re-registration of legal entities, government authority for formulation of the national policy on FEZ functioning, tax, customs authorities, statistics government agency, state social insurance and banking supervision government agencies of the Kyrgyz Republic within ten working days following the day of record (profile) registration.
12. The General Directorate of FEZ shall provide public access to the Register of FEZ Entities, including mandatory placement of the Register on the web-site of the General Directorate.

13. Government authority for formulation of the national policy of FEZ functioning shall submit to the bodies of the Eurasian Economic Union information on FEZ Entities included in the Register of FEZ Entities, in the procedure determined by a body of the Eurasian Economic Union.

(As amended by Law No. 177 dated December 30, 2014, No. 176 dated October 16, 2017, No. 83 dated July 8, 2019)

Article 12. Withdrawal or Loss of the Status of FEZ Entity

1. A legal entity' status of FEZ Entity shall be withdrawn by a court order in the following cases:
 - 1) A tax and/or customs government authority has filed an application stating that there are court rulings, which confirm that the FEZ Entity has repeatedly violated the tax legislation and/or customs legislation of the Kyrgyz Republic;
 - 2) The General Directorate of FEZ has made a statement about a material breach by FEZ Entity of the operating agreement or FEZ Entity has waived implementation of such agreement, in full or partially, on a unilateral basis;
 - 3) The General Directorate FEZ has made a statement about non-performance of continuing business operations by FEZ Entity during twelve (12) months, excluding time spent for construction of buildings, facilities and/or start-up and commissioning works required for starting business operations.
2. A legal entity' status of FEZ Entity shall be withdrawn by the General Directorate of FEZ upon termination of a contract by agreement of the parties.
3. A legal entity shall cease to be a FEZ Entity in the following cases:
 - 1) Cessation of FEZ;
 - 2) Changes in the territorial boundaries of FEZ, as a result of which the territory of operations of a legal entity as FEZ entity will be located outside the territory of FEZ;
 - 3) Liquidation of such legal entity;
 - 4) Change of the place of operations of a legal entity, if the new place of operations is located outside the territory of the FEZ;
 - 5) Termination of an operating agreement in the territory of FEZ.
4. Withdrawal or loss of the status of FEZ Entity shall be the basis for termination of obligations under an operating agreement in the territory of FEZ.
5. From the day a legal entity has been withdrawn of or lost the status of FEZ Entity, such legal entity shall have no right to apply the benefits provided to FEZ Entities.
6. The General Directorate of FEZ shall make a record in the Register of FEZ Entities about withdrawal or loss of the status of FEZ Entity by a legal entity within three working days from the date of receiving documents confirming the fact of withdrawal of the status of a FEZ Entity or from the date of effectuation of the normative legal act on the basis of which the FEZ Entity loses the status of FEZ Entity.
7. If a legal entity has been withdrawn of or has lost the status of FEZ Entity, the General Directorate of FEZ shall allow such legal entity twelve-month period to complete the procedure of dismantling of buildings, structures and removing equipment in the territory of FEZ.
8. The certificate on record (profile) registration of the legal entity as FEZ Entity shall be returned to the General Directorate of FEZ not later than three working days following the day of entering into the register of FEZ Entities a corresponding record on withdrawal or loss of the status of FEZ Entity by such legal entity.
9. The General Directorate of FEZ shall inform about withdrawal or loss of FEZ Entity status by a legal entity to the government authority carrying out registration/ re-registration of legal entities, government authority for formulation of the national policy on FEZ functioning, tax, customs authorities, statistics government agency, state social insurance and banking supervision government agencies of the Kyrgyz Republic within ten working days following the day of making a corresponding entry to the Register of FEZ Entities.

10. Government authority for formulation of the national policy of FEZ functioning shall submit to the bodies of the Eurasian Economic Union information on FEZ Entities that have been withdrawn or have lost the status of FEZ Entity included in the Register of FEZ Entities, in the procedure required by a body of the Eurasian Economic Union.

(As amended by Laws No. 177 of December 30, 2014, No. 176 dated October 16, 2017, No. 83 dated July 8, 2019)

Chapter 4. Special (Legal) Treatment in FEZ

Article 13. Fulfillment of Tax and State Social Insurance Obligations

1. The special tax treatment with respect to the activities of FEZ Entities shall be applied pursuant to the tax legislation of the Kyrgyz Republic for the period of their operations in the territory of FEZ as FEZ Entity.

2. FEZ Entity shall comply with obligations on state social insurance, including with respect to hired individuals in accordance with the legislation of the Kyrgyz Republic.

3. FEZ Entities established for the purpose of accelerated regional development may be granted additional privileges for tax payments and state social insurance payments pursuant to the tax legislation of the Kyrgyz Republic.

(As amended by Law No. 40 dated March 29, 2019)

Article 14: Applicable Customs Procedure in FEZ

1. The territory of FEZ is a part of the customs territory of the Eurasian Economic Union for the purpose of compliance with customs control norms in accordance with the customs legislation of the Kyrgyz Republic.

2. A free customs zone is a customs procedure under which FEZ Entities place and use foreign goods within the FEZ territory without paying customs duties and taxes, without applying tariff and non-tariff regulation measures to foreign goods, and without applying prohibitions and restrictions on goods of the Eurasian Economic Union.

The conditions and procedure for placing goods under the customs procedure of a free customs zone are carried out in accordance with the customs legislation of the Kyrgyz Republic.

3. The customs procedure of a free customs zone applies in the FEZ territory or its part (location of FEZ Entity) adequately equipped to ensure customs control pursuant to the requirements of the legislation of the Kyrgyz Republic.

4. Foreign goods imported by FEZ Entities to the territory of FEZ are placed and used on the territory of FEZ following the customs procedure rules of the free customs zone.

Goods are exported from FEZ territory under the customs procedure selected by the FEZ Entity in accordance with the customs legislation of the Kyrgyz Republic.

5. The territory of FEZ where the customs procedure of a free customs zone is applied shall be a customs controlled area. Customs control and customs formalities related to placing goods of FEZ Entities under the customs procedure are carried out by the customs authorities of the Kyrgyz Republic in accordance with the customs legislation of the Kyrgyz Republic.

6. Foreign goods imported by FEZ Entities into FEZ territory and placed under the customs procedure of a free customs zone are considered as being outside the customs territory of the Eurasian Economic Union for the purposes of customs duties and taxes as well as tariff and non-tariff regulation measures.

7. In the territory of FEZ, established with the purpose of accelerated development of the region, the FEZ Entities performing operations with goods shall keep records of imported, exported, stored, manufactured, processed, utilized, purchased and sold goods and submit to the General Directorate of FEZ the respective reporting on such goods. Any changes with

the goods within FEZ shall be reflected in the accounting documents.

8. Customs authorities of the Kyrgyz Republic, as well as the General Directorate of FEZ, within their competence, shall control and keep record of operations with goods carried out by FEZ Entities in accordance with the customs legislation of the Kyrgyz Republic.

9. With respect to goods exported from the territory of the FEZ to the territory of the Kyrgyz Republic:

- 1) Taxation is carried out pursuant to the tax legislation of the Kyrgyz Republic;
- 2) Tariff and non-tariff regulation measures shall be applied in accordance with the customs legislation of the Kyrgyz Republic.

10. Goods shall be deemed to have been produced in FEZ if such goods have been wholly produced or sufficiently processed/processed in accordance with the criteria established by the customs legislation of the Kyrgyz Republic.

11. Exports of products manufactured in FEZ to the territory of Eurasian Economic Union member-states, as well as outside the customs territory of the Eurasian Economic Union, shall be exempt from quotas, except for imports into the territory of the Kyrgyz Republic.

The importation of products manufactured in FEZ into the Kyrgyz Republic shall be subject to quotas, except for processed agricultural products. The quota amount to be established shall be determined by the Government of the Kyrgyz Republic based on the total volume of manufactured products for each FEZ Entity during the year, on an individual basis for each FEZ.

The above-quota imports of products manufactured in a FEZ into the territory of the Kyrgyz Republic shall be subject to taxation in accordance with the tax legislation of the Kyrgyz Republic.

The customs and tax authorities of the Kyrgyz Republic and the General Directorate of FEZ exercise control over compliance with the established quota of exports of products manufactured in FEZ.

12. Customs formalities related to the placement of goods under customs procedures imported into FEZ territory by FEZ Entities and goods exported by FEZ Entities from FEZ territory shall be performed by the customs authorities of the Kyrgyz Republic with notification of the General Directorate of FEZ.

13. Goods prohibited for importation into a free customs zone in accordance with the list approved by the Government of the Kyrgyz Republic cannot be placed under the customs procedure of the free customs zone.

14. Goods imported by a legal entity into the territory of FEZ after the legal entity has lost the status of FEZ Entity cannot be placed under the customs procedure of a free customs zone.

15. With regard to goods imported into the territory of the FEZ included in the National List of Products Subject to Control of the Kyrgyz Republic, the non-tariff regulation measures shall be applied pursuant to the customs legislation of the Kyrgyz Republic.

(As amended by Laws No. 177 of December 30, 2014, No. 176 October 16, 2017)

Article 15. Procedure of Entry and Exit from FEZ

1. A simplified regime of entry and exit of foreign nationals shall be applied in the territory of FEZ.

2. The rules for entry and exit of foreign nationals for each zone shall be established by the Government of the Kyrgyz Republic and reflected in the Regulation on FEZ.

Article 16. Responsibility of FEZ Entities for violating the legislation of the Kyrgyz Republic

FEZ Entities shall be held liable for breach of the legislation of the Kyrgyz Republic in accordance with the legislation of the Kyrgyz Republic.

Chapter 5. State Guarantees for FEZ Entities

Article 17. State Guarantees for FEZ Entities

1. The legislation on FEZ and other legislation of the Kyrgyz Republic shall envisage guarantees for FEZ Entities.
2. FEZ Entities shall be subject to guarantees of investor rights and investment protection provided by the legislation of the Kyrgyz Republic on investment activities.

Chapter 6. Final Provisions

Article 18. Transitional Provisions

1. FEZ established prior to effectuation of this Law shall retain its status.
2. *(Repealed in accordance with Law No. 60 of the Kyrgyz Republic dated May 11, 2019)*
3. *(Repealed in accordance with the Law No. 60 of the Kyrgyz Republic dated May 11, 2019)*
4. From the date of effectuation of this Law, all FEZ Entities shall be required to undergo state registration/ re-registration with the government authority within six months in accordance with the legislation of the Kyrgyz Republic.
(As amended by Law No. 60 dated May 11, 2019)

Article 19. Effectuation of this Law

1. This Law shall be effectuated one month after the date of its official publication.
2. From the date of effectuation of this Law, the following legal acts shall be repealed:
 - 1) Law No. 1076 of the Republic of Kyrgyzstan "On Free Economic Zones in the Republic of Kyrgyzstan", dated 16 December 1992, except for paragraph one of Article 12 (Vedomosti of the Supreme Soviet of the Republic of Kyrgyzstan, 1993, No. 3, p. 90);
 - 2) Decree No.1077-XII of the Supreme Council of the Republic of Kyrgyzstan "On enactment of the Law of the Republic of Kyrgyzstan "On Free Economic Zones in the Republic of Kyrgyzstan" dated December 16, 1992 (Vedomosti of the Supreme Council of the Republic of Kyrgyzstan, 1993, No.3, p.91);
 - 3) Law No. 2 of the Kyrgyz Republic "On Amending the Law of the Kyrgyz Republic 'On Free Economic Zones in the Kyrgyz Republic", dated March 15, 1996 (Vedomosti Jogorku Kenesh of the Kyrgyz Republic, 1996, No. 5, p. 64);
 - 4) Law No. 78 of the Kyrgyz Republic "On Amendments and Additions to the Law of the Kyrgyz Republic 'On Free Economic Zones in the Kyrgyz Republic", dated September 20, 2000 (Vedomosti Jogorku Kenesh of the Kyrgyz Republic, 2000, No. 8, p. 464);
 - 5) Law No. 109 of the Kyrgyz Republic "On Amending the Law of the Kyrgyz Republic 'On Free Economic Zones in the Kyrgyz Republic", dated December 12, 2001 (Vedomosti Jogorku Kenesh of the Kyrgyz Republic, 2001, No. 12, p. 492);
 - 6) Law No.6 of the Kyrgyz Republic "On Amending the Law of the Kyrgyz Republic 'On Free Economic Zones in the Kyrgyz Republic" dated January 12, 2002 (Vedomosti Jogorku Kenesh of the Kyrgyz Republic, 2002, No. 1, p. 11);

- 7) Law No. 129 of the Kyrgyz Republic “On Interpretation of the Term ‘fuels and lubricants’ given in the Law of the Kyrgyz Republic ‘On Free Economic Zones in the Kyrgyz Republic’ dated July 25, 2002 (Vedomosti of Jogorku Kenesh of the Kyrgyz Republic, 2002, No. 9, p. 417);
 - 8) Law No. 199 of the Kyrgyz Republic “On Amending the Law of the Kyrgyz Republic ‘On Free Economic Zones in the Kyrgyz Republic’ dated December 6, 2006 (Vedomosti of the Kyrgyz Republic Jogorku Kenesh, 2006, No.11, p. 967);
 - 9) Law No. 36 of the Kyrgyz Republic “On Amending the Law of the Kyrgyz Republic ‘On Free Economic Zones in the Kyrgyz Republic’ dated March 22, 2007 (Vedomosti of Jogorku Kenesh of the Kyrgyz Republic, 2007, No. 3, p. 233);
 - 10) Part 6, Article 9 of the Law No. 231 of the Kyrgyz Republic “On Effectuation of the Tax Code of the Kyrgyz Republic” of October 17, 2008 (Vedomosti of the Kyrgyz Republic Jogorku Kenesh, 2008, No. 8, p 923);
 - 11) Part 1, Article 1 of the Law No. 222 of the Kyrgyz Republic “On Amendments and Additions to Certain Legislative Acts of the Kyrgyz Republic” dated July 16, 2009 (Vedomosti of Jogorku Kenesh of the Kyrgyz Republic, 2009, No. 7, p. 732);
 - 12) Law No. 81 of the Kyrgyz Republic “On Amendments and Additions to the Law of the Kyrgyz Republic ‘On Free Economic Zones in the Kyrgyz Republic’ dated July 7, 2011 (Vedomosti of the Parliament of the Kyrgyz Republic, 2011, No. 7, p. 984).
3. The Government of the Kyrgyz Republic shall bring its normative legal acts into conformity with this Law.

President of the Kyrgyz Republic

A. Atamabaev