

TAX COMMITTEE OF THE MINISTRY OF
FINANCE OF THE REPUBLIC OF KAZAKHSTAN

Improving tax administration through information systems

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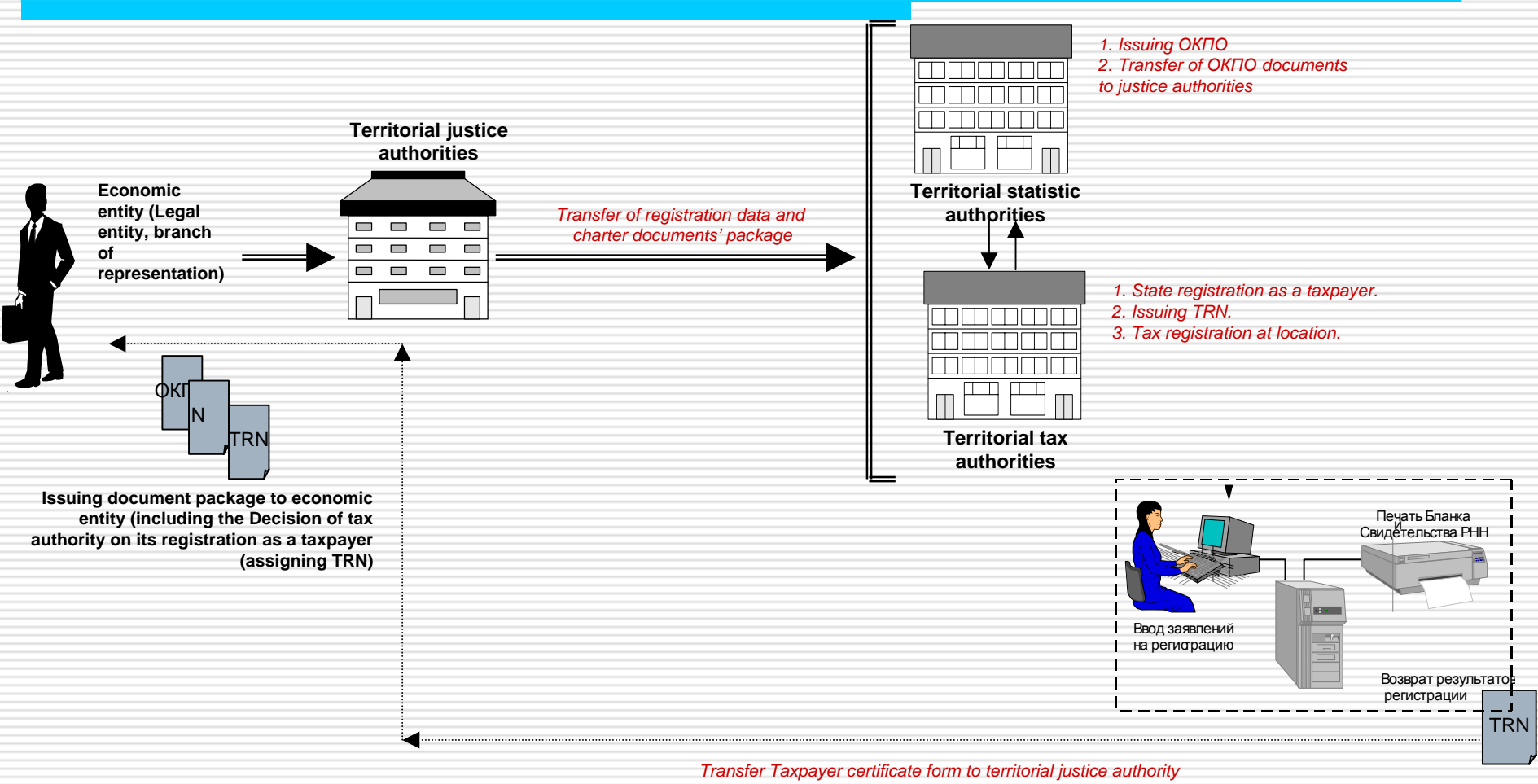
DEPARTMENTAL DATA TRANSFER NETWORK



Main activities implemented by Kazakh tax authorities

- ❑ Taxpayer registration;
 - ❑ Automated receipt and distribution of charges and payments;
 - ❑ Electronic processing of tax reporting;
 - ❑ Automation of cameral control procedures;
 - ❑ Keeping the register of taxpayers and taxation objects;
 - ❑ Automation of the analysis of financial and economic activity of the largest enterprises in the Republic of Kazakhstan;
 - ❑ Electronic handling of tax inspection;
-

Simplified registration of legal entities and record registration of branches and representations



Taxpayers registration in ITIS RK

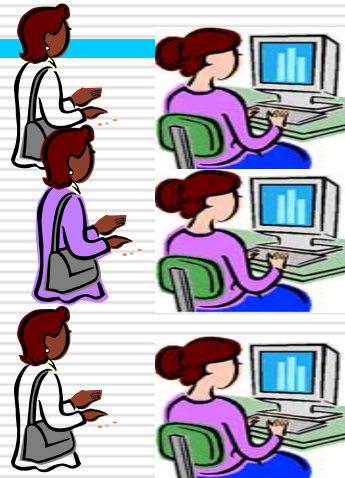
- ❑ Registration application processed during 20-25 seconds.
 - ❑ Current software allows to take off the register through “transit” tax committee (without taxpayers’ visit to tax committee where taking off the register is performed).
 - ❑ Simultaneous registration with registration record keeping, registration of VAT payers, registration of “electronic” payers.
 - ❑ Completeness and accessibility of registration information in all tax committees (within access rights).
 - ❑ TRN uniqueness on Kazakhstan territory.
 - ❑ Increasing information volume.
-

Servicing centers in Astana and Almaty

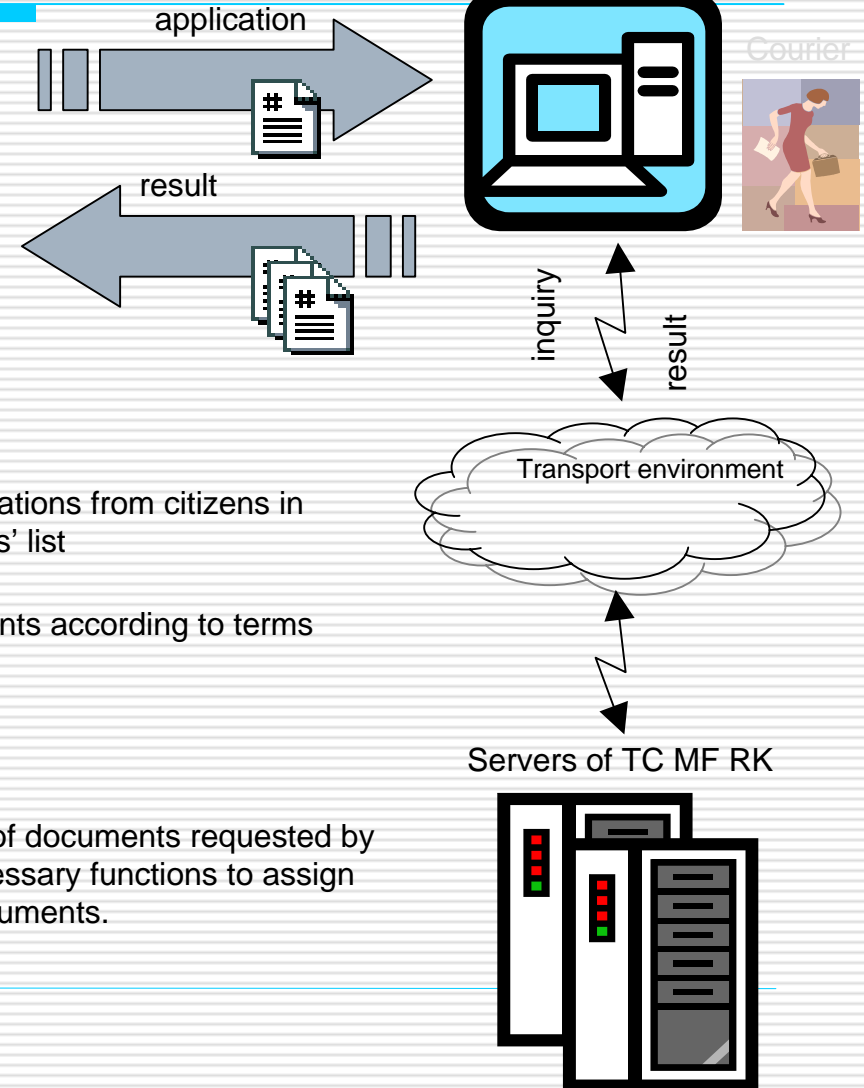
List of documents:

- taxpayer registration certificate;
- confirmation of taxpayer's registration;
- certificate of individual entrepreneur registration;
- individual entrepreneur's patent;
- patent of legal entity being an agricultural producer;
- certificate of absence (presence) of tax arrears;
- abstracts of personal account;
- verification deed;
- application to register as VAT payer;
- certificate of VAT payer;
- other documents

Receipt and registration of applications



Administrative center



1. Operators receive applications from citizens in accordance with documents' list
2. Operators issue documents according to terms specified by legislation

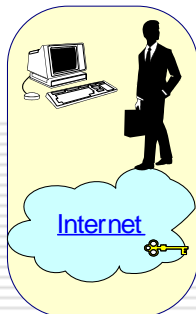
Courier, after formation of documents requested by citizens, perform all necessary functions to assign legal status to these documents.

Ways and forms of submitting tax reports

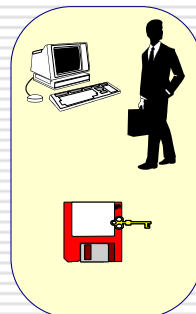
Согласно статьи 69 Налогового Кодекса налоговая отчетность представляется по выбору:

- 1) в явочном порядке;
- 2) по почте;
- 3) в электронном виде.

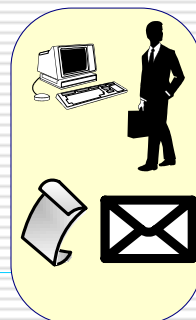
Налогоплательщики, имеющие выход в сеть



Налогоплательщики, не имеющие выход в сеть могут представлять налоговую отчетность через Терминал налогоплательщика



Налогоплательщики, представляющие налоговую отчетность на бумажных носителях



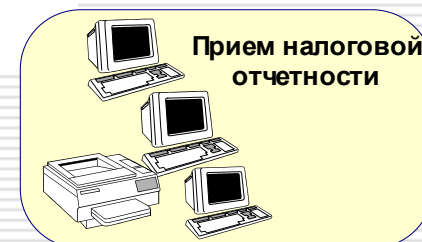
С 1 ноября 2003 года в налоговых органах введены в действие специальные компьютеры по заполнению и отправке из налогового органа электронной налоговой отчетности

Система гарантированной доставки сообщений СГДС

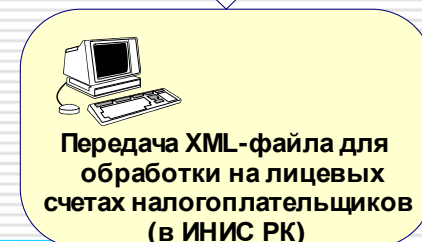
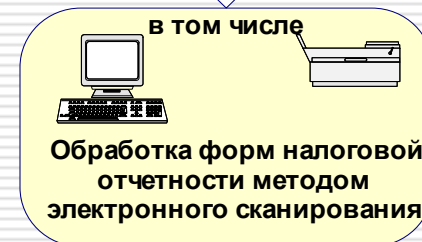


Терминальная сеть налоговых органов

Территориальные налоговые органы



ОПЕРАЦИОННЫЕ ЗАЛЫ



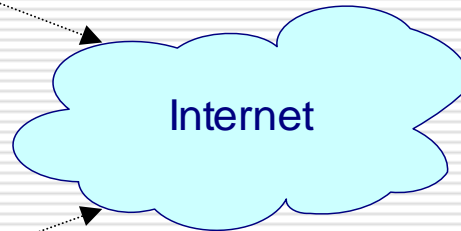
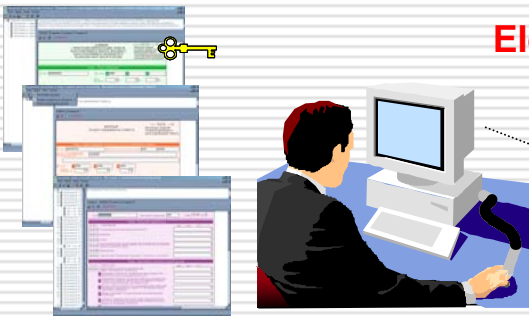
Remote interaction with taxpayers

Information Web-portal for taxpayers

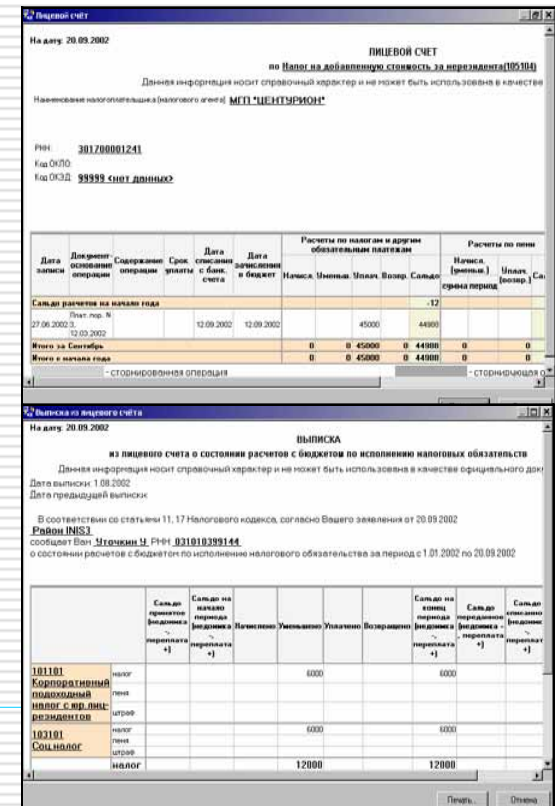
Programs for taxpayers to fill out and submit tax reports electronically are placed on Portal's web-sites.



Electronically transferred tax reports fully replaced paper documents



Taxpayers filing tax reports electronically have access right to get a copy of their personal account, and abstract of taxpayer's personal account



ПИЩЕВОЙ СЧЕТ
по Налог на добавленную стоимость за период с 01.01.2002

Данная информация носит справочный характер и не может быть использована в качестве официального документа.

Наименование налогоплательщика (налогового агента): МП "ЦЕНТРУСМОН"

РНН: 301700001241
Код ОКПО:
Код ОКЗД: 99999 счет данных

Дата уплаты	Длительность основного периода	Содержание операции	Срок уплаты с банк. счета	Дата списания с банк. счета	Дата зачисления в бюджет	Расчеты по налогам и другим обязательным платежам				Расчеты по пени		
						Налог	Уплата	Возврат	Сaldo	Налог (рублей)	Уплата (копейк.)	
Сaldo расчетов на начало года												
27.06.2002		Плат. под. № 12.03.2002		12.09.2002	12.09.2002		45000	44900				
Итого за Сентябрь						0	0	45000	0	44900	0	0
Итого с начала года						0	0	45000	0	44900	0	0

Сторнированная операция

ВЫПИСКА
из лицевого счета о состоянии расчетов по исполнению налоговых обязательств

Данная информация носит справочный характер и не может быть использована в качестве официального документа.

Дата выписки: 1.09.2002

В соответствии со статьями 11, 17 Налогового кодекса, согласно Вашего заявления от 20.09.2002 сообщаем Вам, **Уточнен У. РНН: 031010329144**, о состоянии расчетов с бюджетом по исполнению налогового обязательства за период с 01.01.2002 по 20.09.2002

	Сaldo на начало периода	Сaldo на начало периода	Начислено	Уплачено	Уплачено	Возвращено	Сaldo на конец периода	Сaldo на конец периода
	на начало периода	на начало периода	на начало периода	на начало периода	на начало периода	на начало периода	на начало периода	на начало периода
101101 Корпоративный подоходный налог с физ. лиц резидентов			6000				6000	
103101 Соцналог			6000				6000	
			12000				12000	

Information receipt and processing center



- Issue taxpayer's certificate, confirm TRN;
- Issue certificate of registration as VAT payer

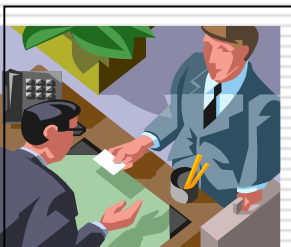
Receive tax reports from taxpayers on paper and magnetic mediums



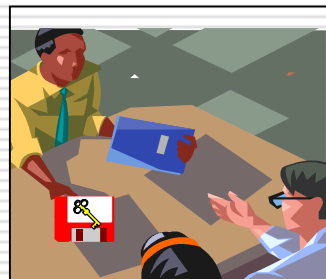
- Issue individual state entrepreneur's registration certificate;
- Issue patents



Opportunity for taxpayers to independently fill out tax reports forms on a taxpayers' computer in the Center



- Issue registration cards for taxation objects and objects related to taxation of certain types of activity;
- Issue registration cards and registration of cash desks with fiscal memory



Enter into contracts on use and acknowledging electronic digital signature in the e-document exchange



Increase tax literacy of taxpayers through posting information in state and Russian languages on changes in tax legislation, tax rates, model filled out applications to receive registration documents, sites of TC of MF RK and reference information

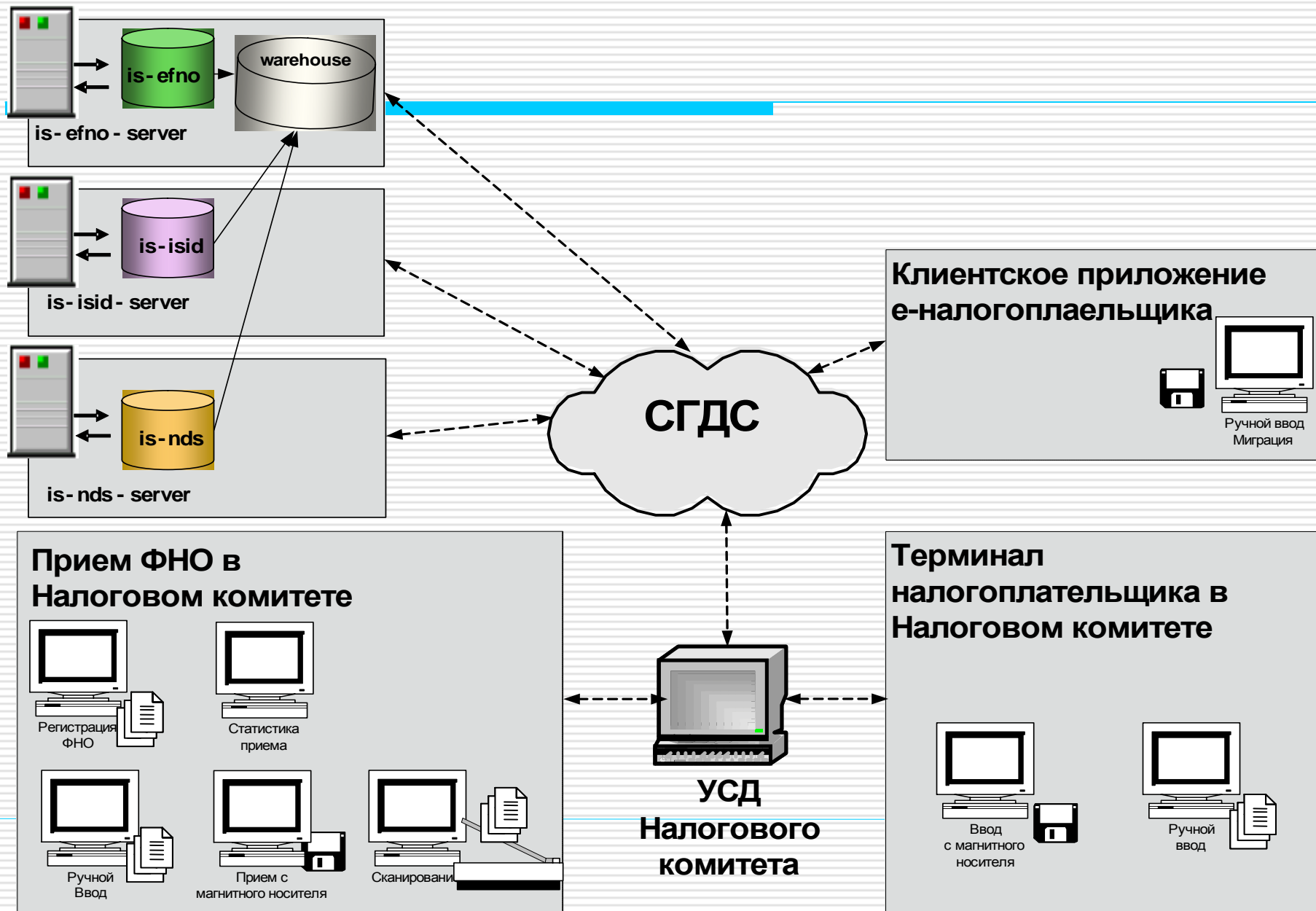


- Issue information on status of settlements on taxes and other mandatory payments to budget, mandatory pension contributions to saving pension funds;
- Issue abstracts of personal account and status of settlements with budget on execution of tax obligations

Limit physical access of taxpayers to information, ensure confidentiality and archive



Taxpayer's terminal



Procedure (organization) of receipt and processing of TRF

Receive and process tax reports

Keep taxpayers' personal accounts

Receive and register tax reports

Input tax reports

Electronic scanning of tax reports

Receive accruals on personal accounts

Quality control and adjustments of tax reports

Consolidate receipt and processing of tax reports

Control registration operations and quality of personal accounts

Notification on receipt of TRF through SGDS:

Уведомление / Подтверждение О представлении налогоплательщиком (налоговым агентом) налоговой отчетности в электронном виде

РНН: 620300210066

Код формы налоговой отчетности: d530.00

Вид налоговой отчетности: Очередная

Налоговый период: май 2004

Способ приема: по электронной почте (СГДС)

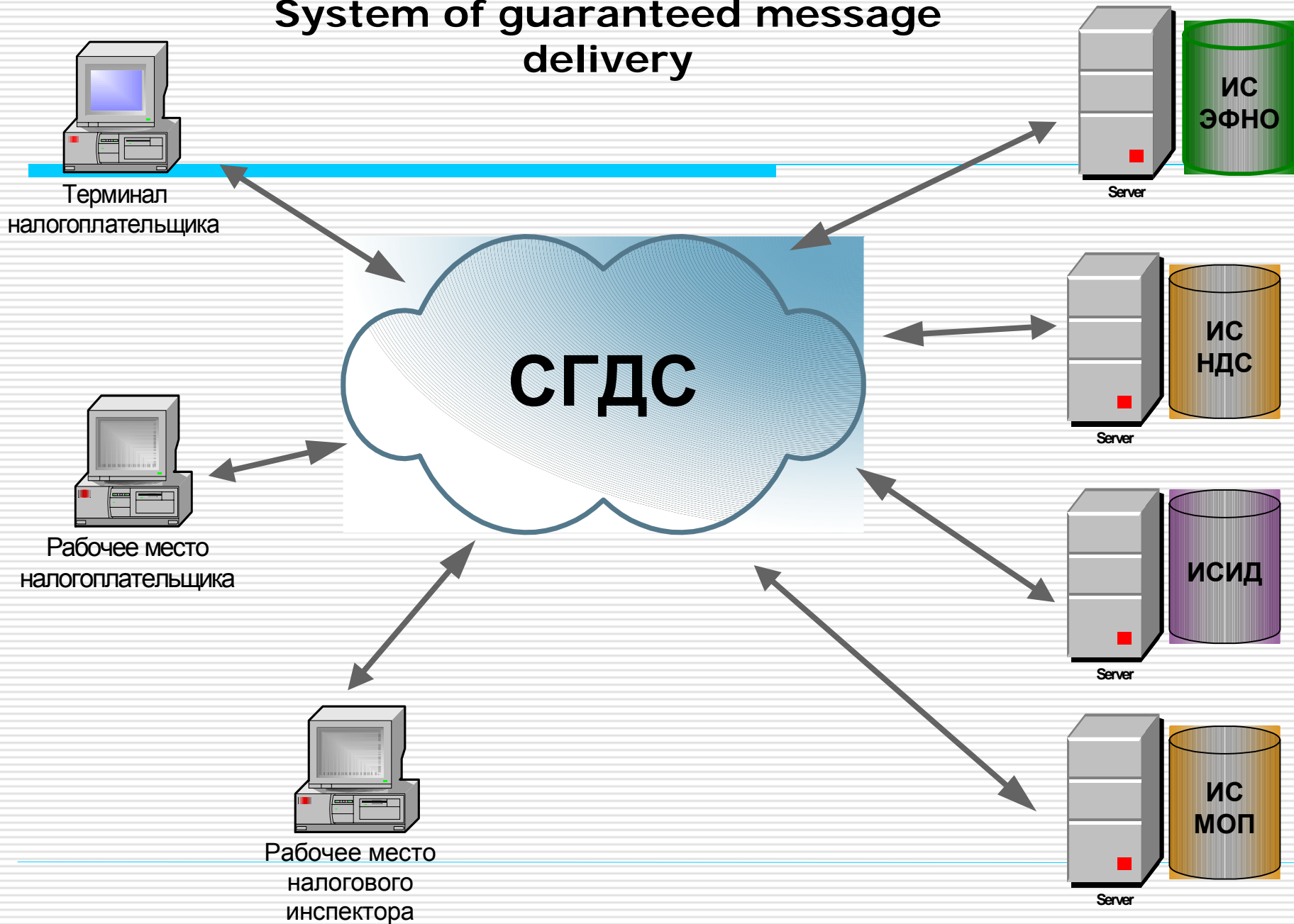
Код налогового органа - получателя: 6201

Входящий (регистрационный) номер документа налоговой отчетности: 620111022004В00001

Обработка документа налоговой отчетности через СГДС	Система	Статус	Дата/Время (г. Астана)
1. Доставка документа налоговой отчетности	СГДС	ДОСТАВЛЕНО НА СЕРВЕР	11.02.2004 9:45:00
2. Обработка налоговой отчетности	ЭФНО	ПРИНЯТО НК МФ РК	11.02.2004 9:51:00
3. Разноска на лицевой счет налогоплательщика	ИНИС	ПРИНЯТО В ИНИС	11.02.2004 9:49:34
Код бюджетной классификации 105308 Срок уплаты 15.06.2004 Сумма 11.0 тенге.			
Код бюджетной классификации 105308 Срок уплаты 15.06.2004 Сумма 6041530.0 тенге.			

Подпись прикладного сервера: C = KZ : O = NALOG : CN = REPORT :

System of guaranteed message delivery

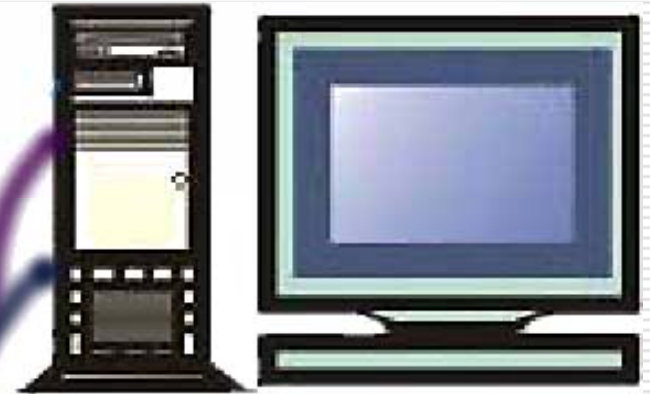


SGDS ensures

✓ Protection against unauthorized access. Taxpayer's access to only his registration data and personal account data;

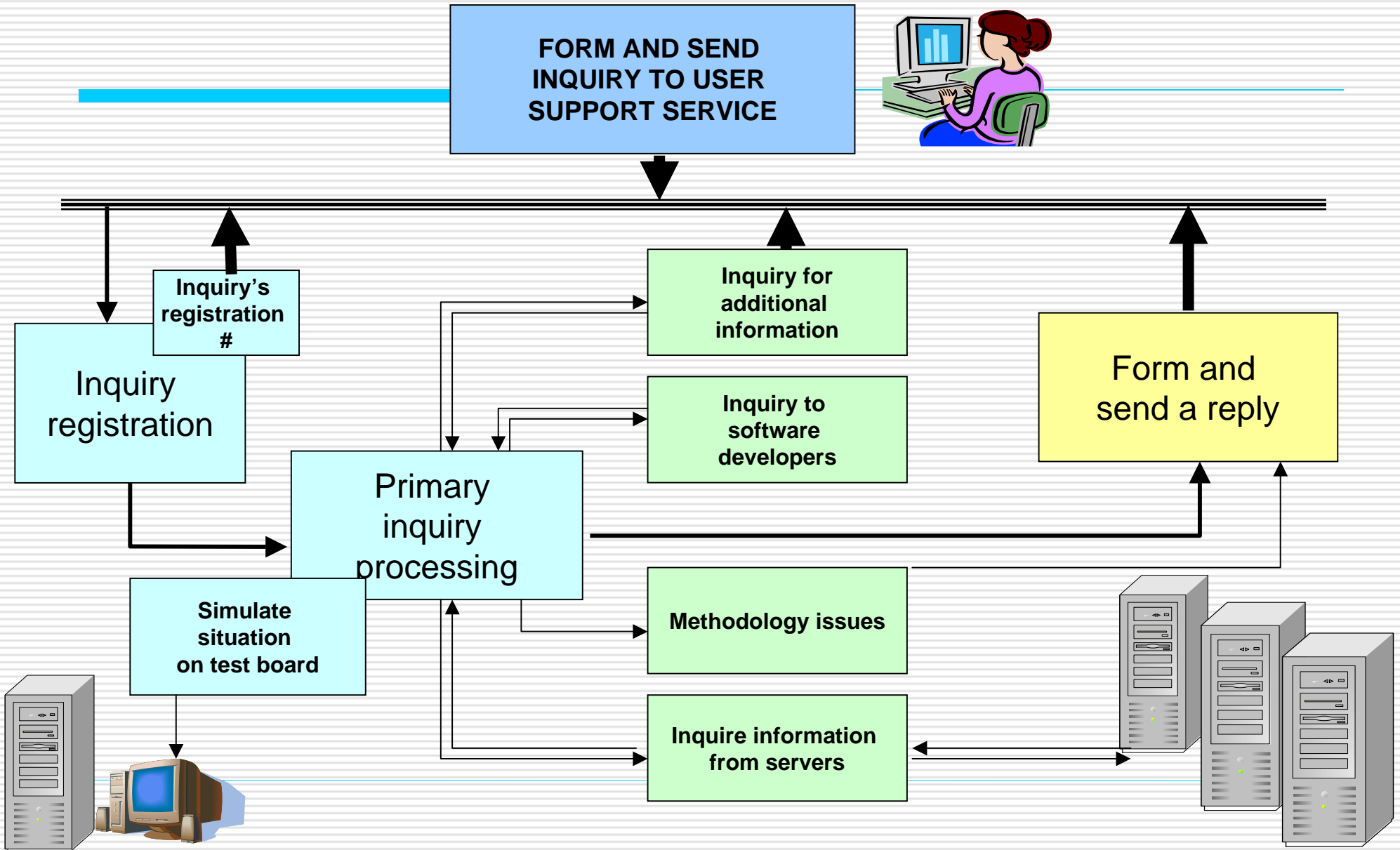
✓ Guaranteed delivery of messages (inquiries and replies).

This is accomplished thanks to using electronic digital signature in SGDS.

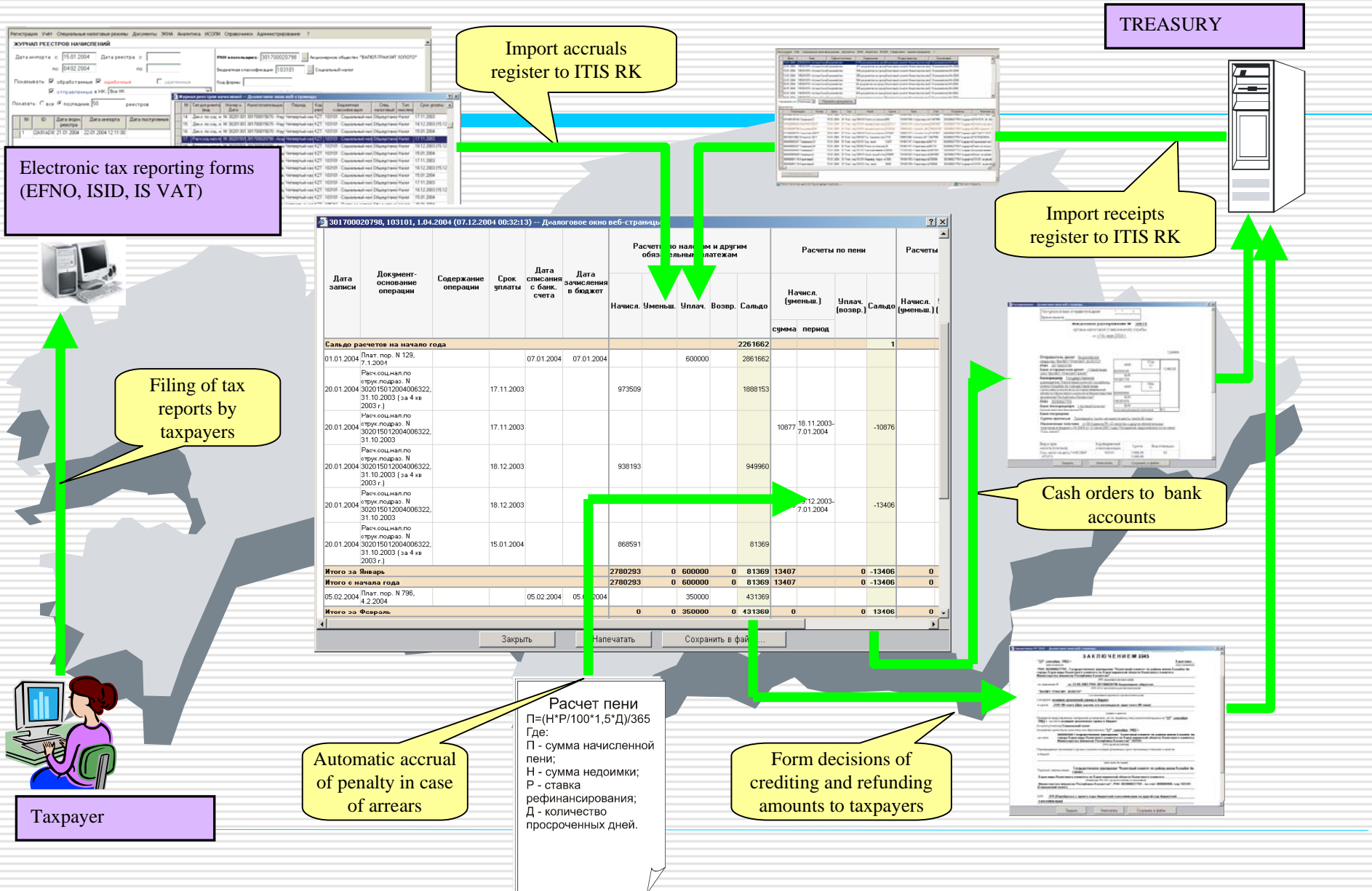


To operate a preliminary installation of SGDS system software on taxpayer's computer is required.

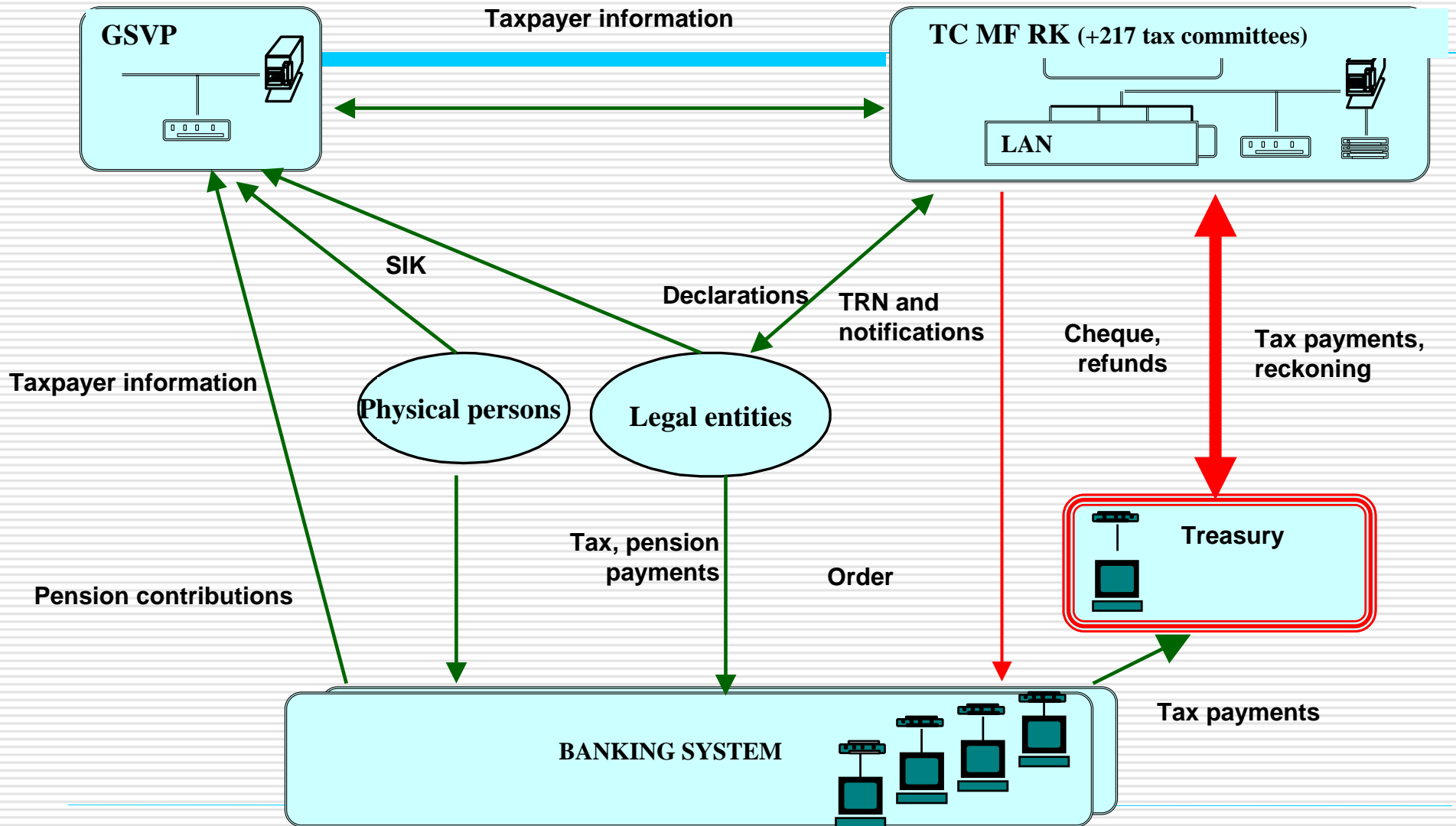
PROCESS FOR SUPPORTING USERS OF TC MF RK INFORMATION SYSTEMS



KEEPING PERSONAL ACCOUNTS

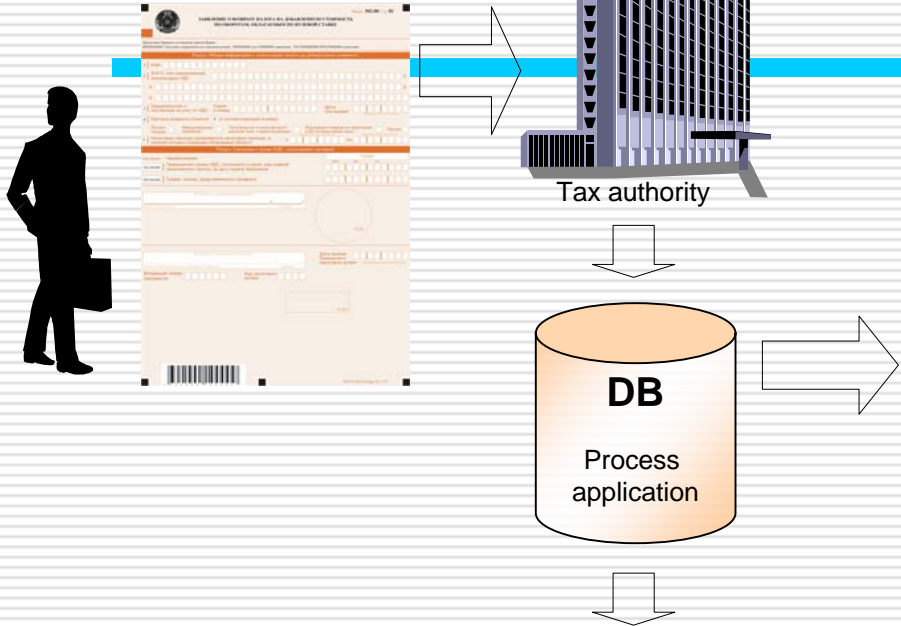


Interaction of tax system with banking and pension systems and treasury



Module for electronic detection of false invoices and control over VAT refund in IS VAT

Application to refund VAT for turnovers taxed and zero rate

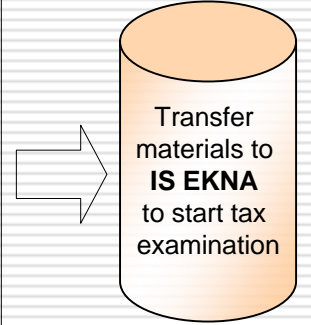
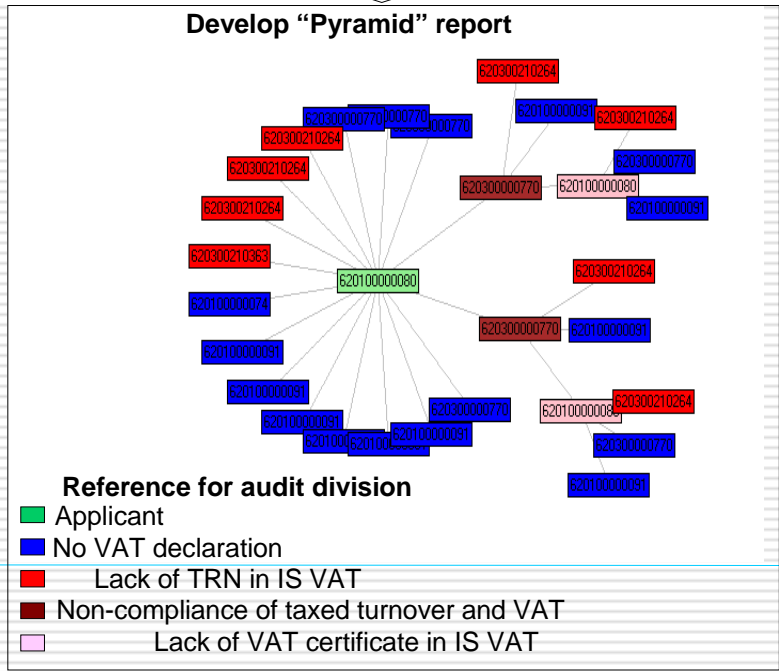


Secondary processing of application

1. Check correctness of invoice issue dates
2. Check supplier's registration data
3. Check compliance of taxed turnover with amounts of VAT in supplier's declaration and register of buyer's invoices
4. Check correctness of VAT reckoning
5. Check of "self" issuance of invoices



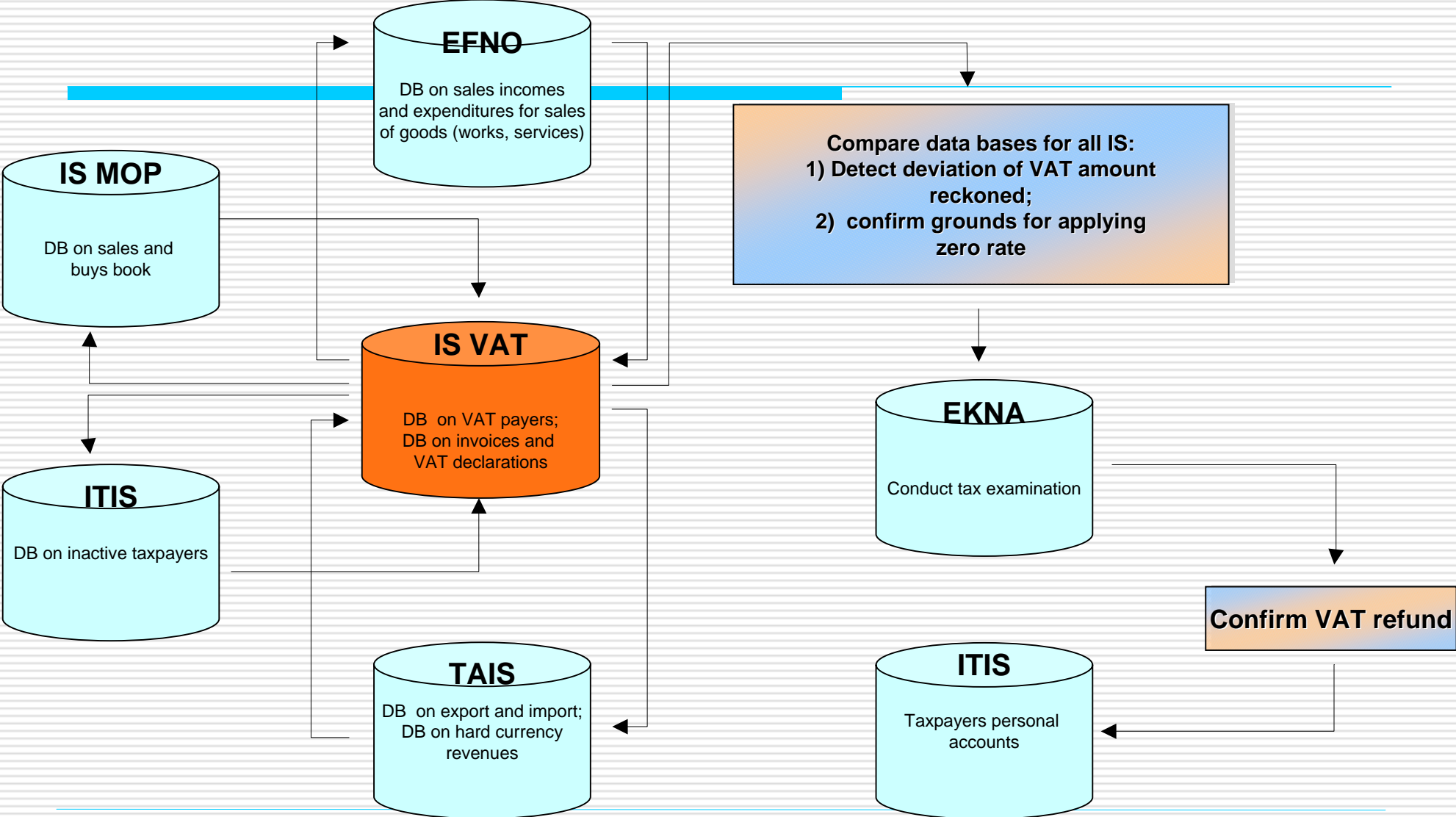
- ### Primary processing of application
1. FLK 302.00
 2. Check applicant's registration data
 3. Check completeness of tax reports for VAT for a corresponding period



Information received from IS VAT

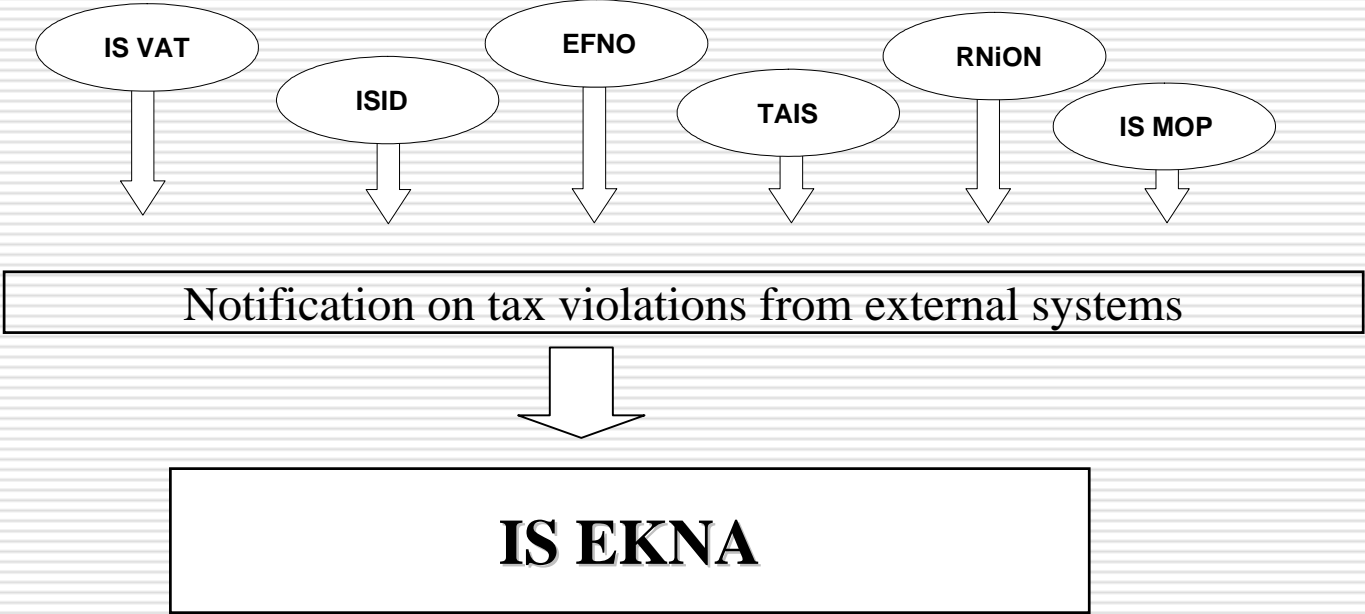
- **Payers for whom non-compliance of turnovers with registers of buyers invoices was identified;**
 - **Data on forced VAT registration;**
 - **Data on taxpayers not submitting TRF on VAT and not issuing invoices;**
 - **Data on taxpayers not submitting TRF on VAT;**
 - **Data on taxpayers submitting TRF on VAT not on time;**
 - **Data on units issuing TRN invoices that do not exist in ITIS RK;**
 - **Data on taxpayers violating a tax period set by Tax Code.**
-

Improve control over VAT refund through interaction with other systems



Interaction with external systems

External systems



Web-site publication (access to data) of taxpayers' register and VAT payers' register.

Учет индивидуальных доходов - Microsoft Internet Explorer

Адрес: http://vat.taxkz.kz/

ИС НДС

Ведение реестра плательщиков НДС. Ведение реестров счетов-фактур.

Главная | Программное обеспечение | Нормативные документы | Новости-планы | Вопросы-ответы | Форум | Реестр плательщиков НДС | Подписка | Справочная информация

Налоговый комитет
Министерства
финансов Республики
Казахстан

Поиск по сайту
Найти

Горячие новости

02/12/2003 г.
В разделе "Программное обеспечение" появилось обновление ПО для налогоплательщика по вводу и передаче форм налоговой отчетности НДС (тестовая версия 1.0.0.1028)

03/09/2003 г.
В разделе "Программное обеспечение" появилось обновление ПО для налогоплательщика по вводу и передаче форм налоговой отчетности НДС (тестовая версия 1.0.0.879), а также обновление ПО для налогоплательщика по вводу и передаче форм налоговой отчетности НДС с версии 852 до версии 879

12/08/2003 г.
На сайте появилась инструкция по работе с режимом формирования итоговой формы налоговой отчетности, реализованном в ПО для налогоплательщика НДС (тестовая версия 1.0.0.852)

11/08/2003 г.
В разделе "Программное обеспечение" появилось ПО для

Реестр Плательщиков НДС Республики Казахстан
Дата последнего обновления Реестра: 07.01.2004

Запрос на наличие налогоплательщика Республики Казахстан, зарегистрированного в качестве плательщика налога на добавленную стоимость.

Введите РНН плательщика НДС Поиск

Проверка соответствия РНН и серии и номера свидетельства НДС

Введите РНН плательщика НДС

Укажите информацию о свидетельстве плательщика НДС

Серия Номер Поиск

НАЛОГ.KZ
www.nalog.kz

TAX KZ
www.taxkz.kz

ЭФНО
report.taxkz.kz

ИС НДС
vat.taxkz.kz

ИСИД
income.taxkz.kz

ИНИС
info.taxkz.kz

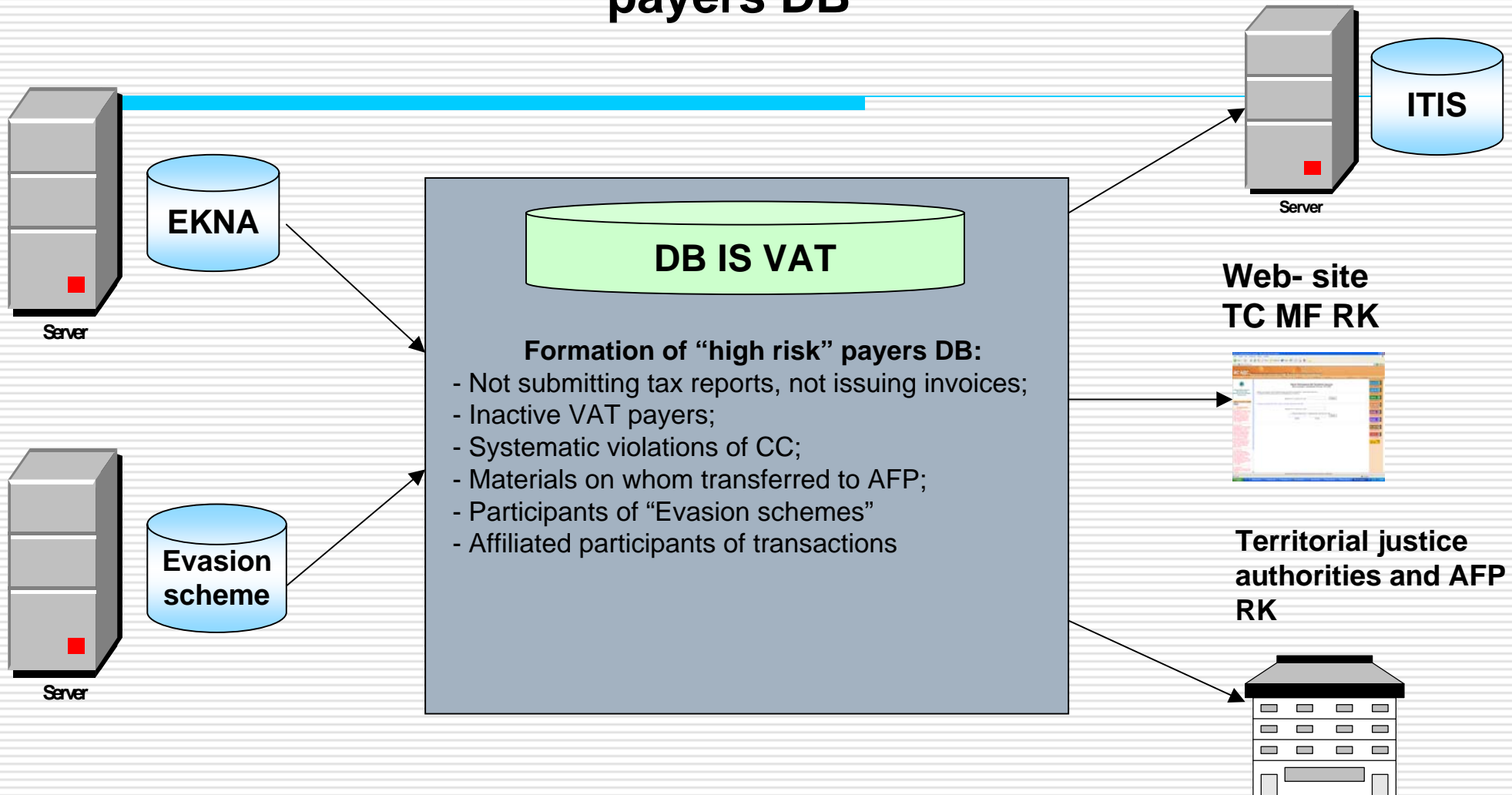
Налоговый комитет Министерства финансов Республики Казахстан

Готово Интернет

пуск Windows Com... Наиболее важ... Входящие - O... 4 Microsoft P... Microsoft Visio ... Министерство... Министерство... Учет индивид... 20:44

To exclude cases of reckoning VAT to invoices issued by VAT non-payers, the site of TC MF RK Web-portal has a search system to quickly provide information on taxpayers registered for VAT.

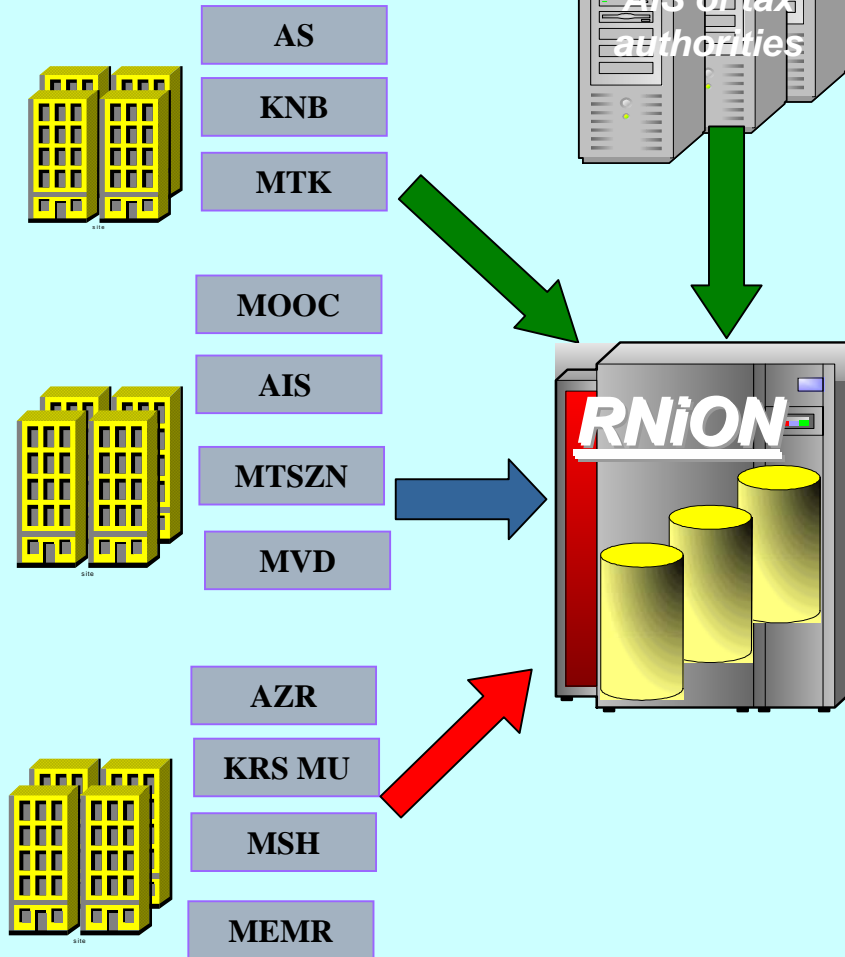
Creation of “high risk” VAT payers DB



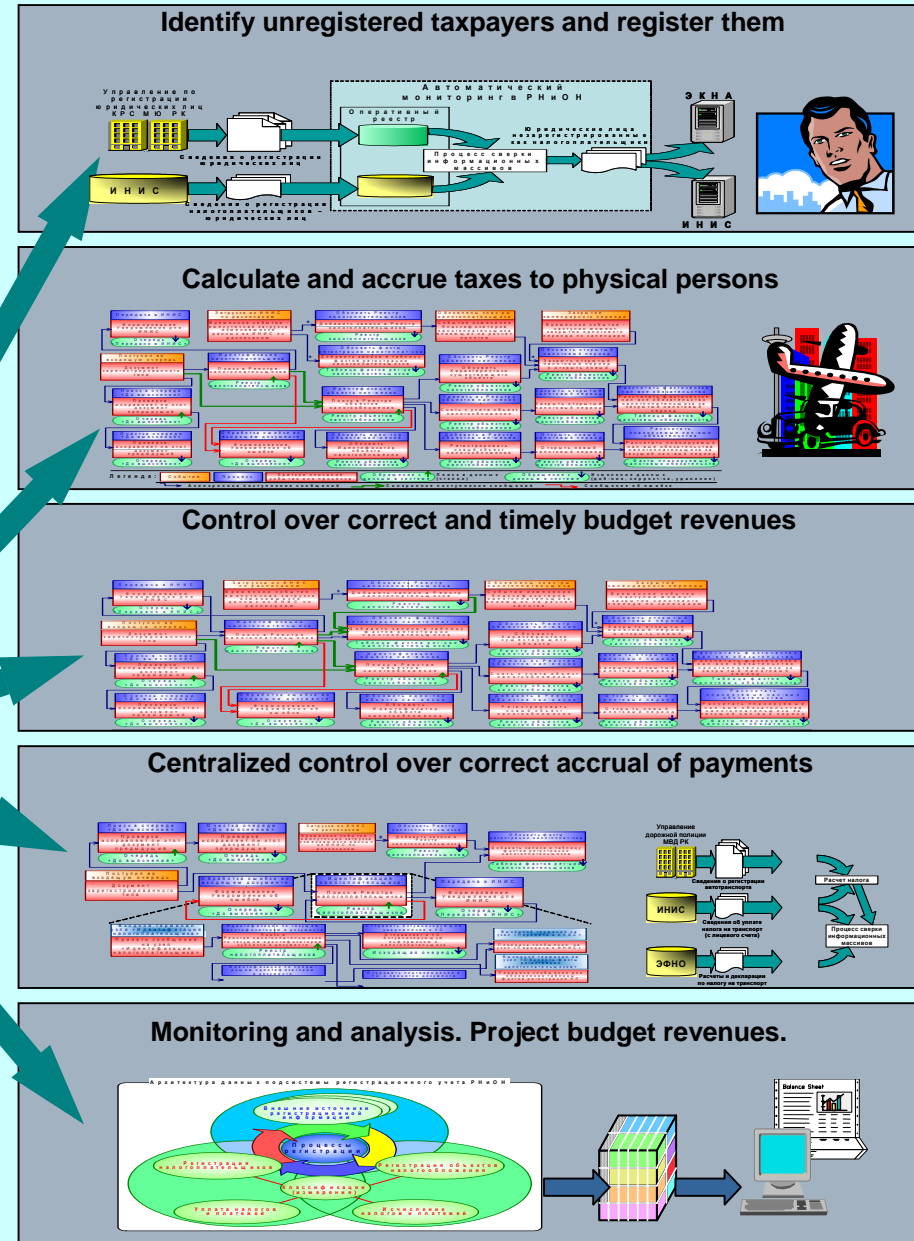
Current implementation of RNiON project

Developed software products “Client RNiON” and “Client SGDS” have been installed and put into operation

Enter into agreement on electronic data exchange with ECP through SGDS



Development of RNiON to improve tax administration



Information system

“Monitoring of large taxpayers” (IS MOP)

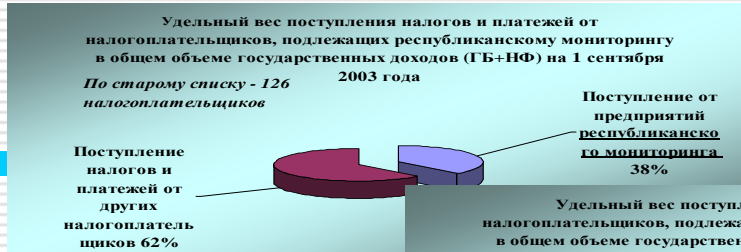


Информационное сообщение:

На WEB-сайте МОР в разделе "Програмное обеспечение" размещено ключевое приложение для налогоплательщика по вводу и передаче форм налоговой отчетности за 2003-2004 год.

Обращаем внимание налогоплательщика, что данное программное обеспечение работает только при наличии у налогоплательщика Соглашения об использовании и применении электронной цифровой подписи при обмене электронными документами (Форма 009/02) с соответствующим налоговым комитетом, и наличии программного обеспечения Системы сертификации документов с помощью ССГДС, которое обеспечивает, в том числе, функции электронной цифровой подписи (при сдаче налоговой отчетности через открытые каналы связи и на выделенном канале), шифрование, прием-передачу информации.

According to the Resolution of the Government of the Republic of Kazakhstan dated August 22, 2003 # 850 the list of taxpayers subject to republican monitoring was expanded from 126 to 276 taxpayers. Currently republican monitoring besides economic entities covers second level banks, insurance (re-insurance organizations), saving pension funds, and organizations performing investment monitoring of pension assets



1. Analysis of financial and economic activity of taxpayers on the basis of these tax reporting forms for monitoring allows to control:

- Changes in the volume of sold goods (works, services) compared to same periods of previous years;
- Change the in the tax burden rate compared to same periods of previous years, and also compared to indicators for taxpayers performing same activity;
- Increased expenses by articles of expenditures referred to withdrawals;
- Increased amounts of VAT subject to reckoning and justification of reckoning VAT amounts;
- trends of tax revenues and tax arrears to the budget.

2. Control over transfer prices on the basis of comparative analysis of market prices (data from official sources) with prices reflected by taxpayers in the reporting forms and according to monitoring

КРЕДИТНЫЙ СЧЕТ		КНИГА РЕАЛИЗАЦИИ															
№	Кредит счета	Раздел 1. Реализация на территории Казахстана															
№	Наименование товаров (работ, услуг)	Код ТН ВЭД	Наименование получателя	Резидент/нерезидент	РНН	Код страны резидентства получателя	Дата контракта (договора)	№ контракта (договора)	Дата счета-фактуры	№ счета-фактуры	Единицы измерения	Цена за единицу	Количество				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
		Итого															

За месяц ответственность в соответствии с законами Республики Казахстан за достоверность и полноту сведений, приведенных в данной отчетности.

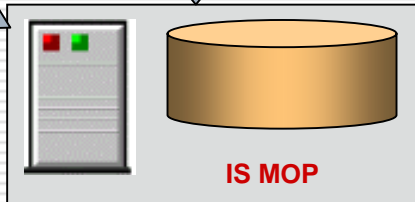
Ф.И.О. Руководителя
Ф.И.О. Главного бухгалтера
Ф.И.О. должностного лица, заверившего форму налоговой

Настоящая форма заверена электронной цифровой подписью в соответствии с Соглашением об использовании и применении электронной цифровой подписи при обмене электронными документами от №

Входной номер рсг

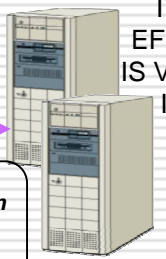
Use results of cameral control to:

- Conduct counter, thematic and complex checks of large taxpayers for identified facts of tax legislation violation;
- Conduct activities to increase tax and other mandatory payments revenues to the budget from large taxpayers.

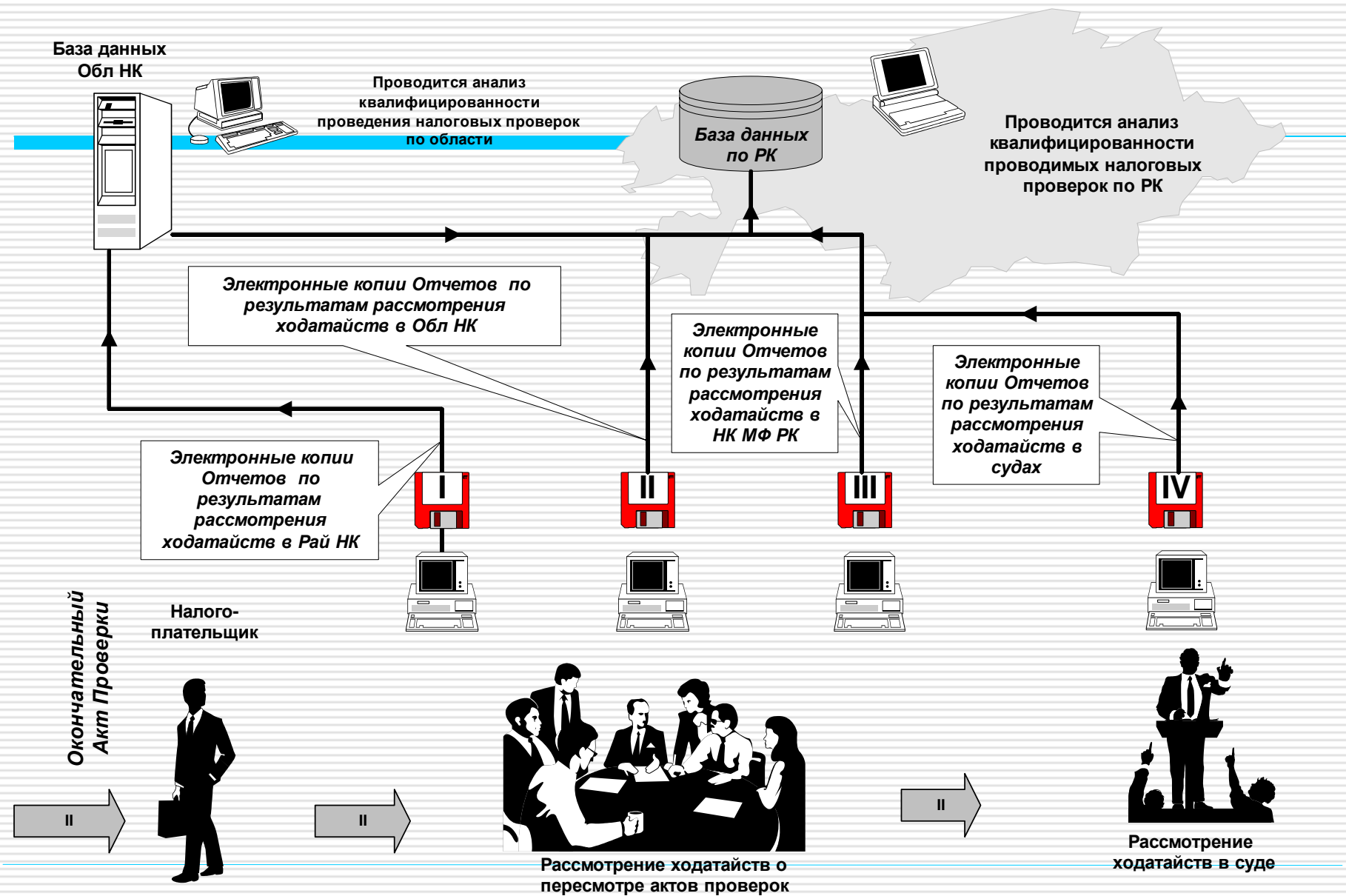


Automatic development of the lists of taxpayers subject to electronic monitoring based on information contained in data base of information systems

Data base of Information systems of ITIS, EFNO, IS VAT, ISID

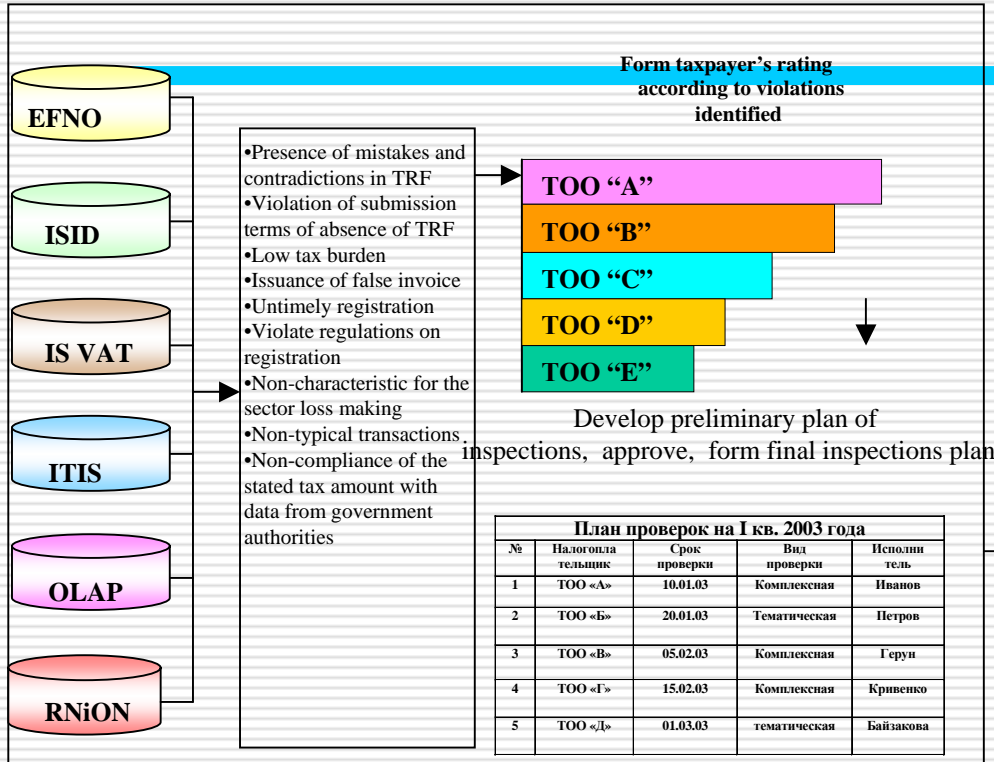


Electronic quality control of tax audit

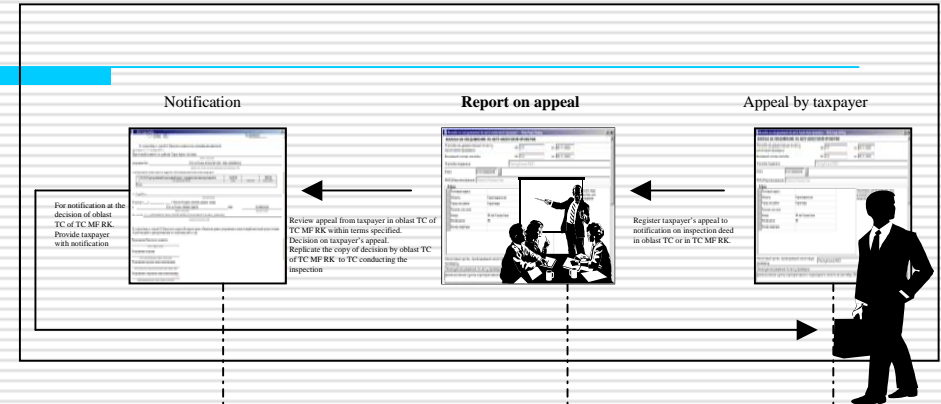


Electronic quality control of tax audit

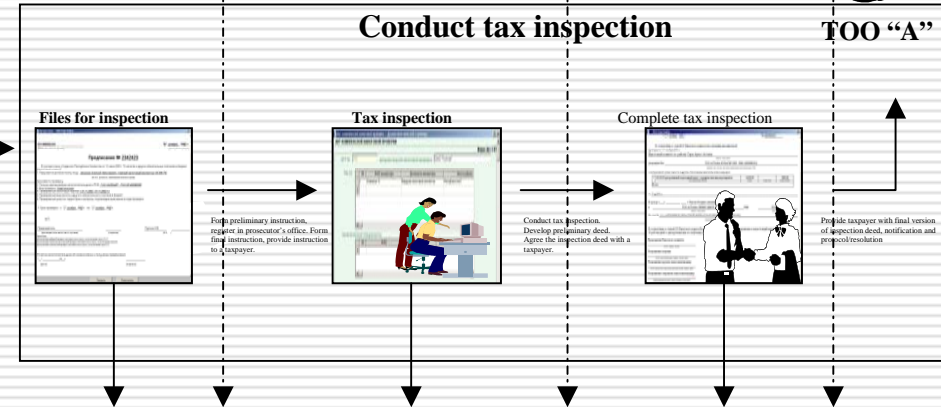
Selection of taxpayers for tax inspections



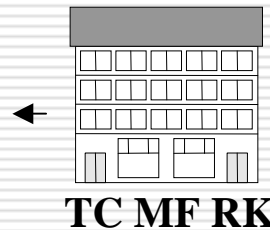
Appeal inspection results



Conduct tax inspection



- Analyze the trend of the number of inspections conducted by types of inspections
- Control the efficiency of tax inspections by additionally accrued and reduced amounts
- Control the efficiency of additionally accrued amounts' collection
- Analyze the trend of amounts reduced in the result of appeal



- Control quality of tax inspector's work
- Control quality of tax inspections
- Control execution of inspections plan
- Control registration of instruction in IS EKNA
- Control compliance with terms of tax inspections

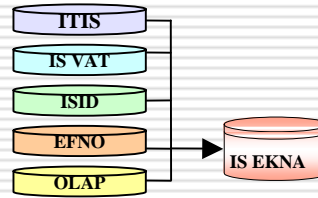
Electronic quality control of tax audit

STAGES IN IS EKNA

CONTROL OF TC MF RK

Select taxpayers for tax inspections

- Receive register of identified violations
- Form taxpayers' rating
- Form preliminary inspections plan
- Approve inspections plan at higher level
- Form final inspections plan



- Approve inspection plans of oblast TC
- Control execution of inspections plan
- Form analytical reports

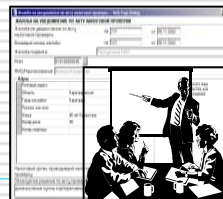
- Create "Cases for inspection"
- Form instruction
- Conduct tax inspection
- Form preliminary inspection deed
- Agree inspection results with a taxpayer
- Form final inspection deed and notification on additionally accrued amounts, protocol/resolution on administrative violation
- Provide taxpayer with inspection deed, notification and protocol/resolution on administrative violation

Conduct tax inspection



- Control terms of tax inspections
- Control quality of tax inspections
- Analyze the trend of conducted inspections by types
- Control the efficiency of tax inspections by additionally accrued and reduced amounts
- Control the efficiency of additional amounts collection
- Control tax inspector's quality of work

Appeal inspection results



- Register taxpayer's appeal and input in IS EKNA
- Review taxpayer's appeal to notification on inspection deed
- Form a report on the results of appeal review
- Provide taxpayer with decision
- Send copy of the report to TC conducting the inspection

- Review taxpayers' appeals at republican level
- Form report on the results of appeal review
- Replicate report to TC conducting tax inspection
- Analyze the trend of reduced amounts according to appeals of inspections results

Tax inspector's rating

This rating is primarily aimed to support decision making when appointing the executors and contains following information:

- General data (name, position);**
 - Data on previous tax inspections;**
 - Data on tax inspector's occupancy (network schedule);**
 - Number of appeals to work results of a tax inspector;**
 - Reduced tax in the result of appeal;**
 - Number of inspections during last year;**
 - Total additionally accrued amount according to tax inspections' deeds;**
 - Work history in tax authorities in the position of: specialist, leading specialist, chief specialist;**
 - Average amount of additional accruals per 1 inspection;**
 - List of penalties for tax inspector;**
 - Total days worked;**
-

“e-Government” of the Republic of Kazakhstan and tax administration

Electronic service to taxpayers

- Provide information on taxation objects and objects related to taxation based on data from authorized agencies (RNiON).
- Provide information on taxpayers registered with tax authorities, payers of VAT (Web-portal).
- Registration of VAT payers. Change of taxpayer’s personal registration data.
- Receipt and processing of electronic tax reports. Provide service for sending electronic tax report through taxpayer’s “Terminal” from tax offices
- Provide information of status of settlements with budget.
- Clarification of tax legislation. Conduct “electronic” hot lines.
- Distance discussion of amendments to Tax Code of the RK, electronic voting on amendments to Tax Code of the RK.

Electronic service to state authorities and local governments

- Provide state authorities and local governments with information on the status of budget incomes and taxpayers’ arrears.
 - Work with inactive taxpayers (interaction with financial police authorities and justice authorities).
 - Control over VAT refund when interacting with ATK RK and National Bank of the RK.
-

Effect from introducing comprehensive tax administration information system

1. Information service for taxpayers.
2. Availability of actual data base of taxpayers
3. Automation of process for receipt of accruals and revenues from tax reports, Treasury and GSVP.
4. Ensure cameral checks of all tax reporting
5. Automatic formation of Tax inspections plan and monitoring of its execution
6. Control over tax inspections, constant rating of tax inspectors.
7. Reduced time to get intelligence
8. Ensure trustworthy information
9. Reduced time to receive analytical information
10. Reduced losses from lost significant information
11. Reduced losses from inefficient utilization of inspectors' time
12. Reduced losses from deficiencies in registration system