



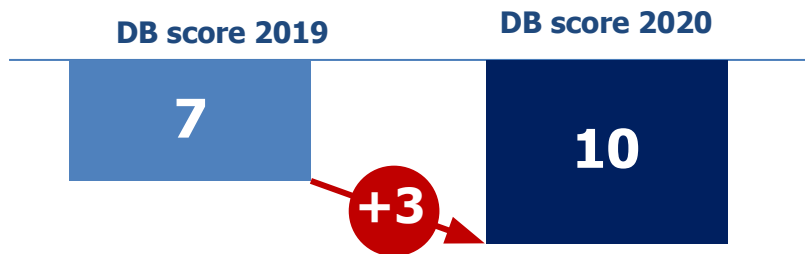
**REFORMS TO IMPROVE POSITION OF KAZAKHSTAN IN
«DOING BUSINESS» RATING THROUGH THE «PAYING
TAXES» INDICATOR**

DYNAMICS of Kazakhstan position on the «Paying taxes» indicator of the World Bank «Doing Business» rating, current situation

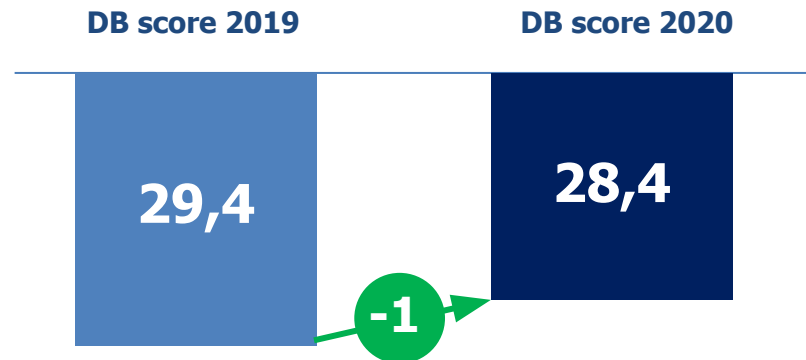




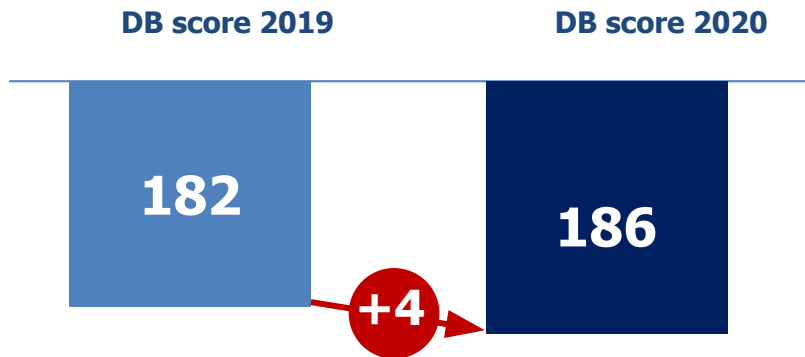
PAYMENTS (QUANTITY PER YEAR)



TOTAL TAX RATE (% OF PROFIT)



TIME (HOURS A YEAR)



POSTFILING INDEX

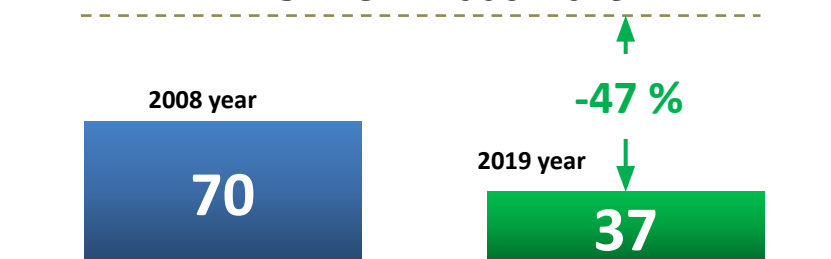




STRATEGY FOR REDUCING TAX REPORTING FORMS (TNF)

REDUCING THE NUMBER OF TNF (Unit)

I-STAGE: 2008-2019

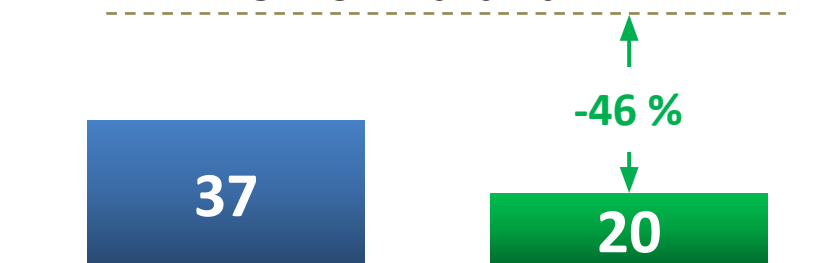


PROBLEMS:

- ✓ The volume of annual and quarterly TNF
- ✓ Difficulties in choosing and filling out TNF
- ✓ Tax burden on completing TNF
- ✓ Different deadlines for payment / submission of TNF Errors filling TNF

REDUCING THE NUMBER OF TNF (UNIT)

II-STAGE: 2020-2024



EFFECT FROM OPTIMIZATION OF TNF :

- ✓ Decrease in number of TNF
- ✓ Uniform deadlines for the delivery of TNF
- ✓ Electronic TNF
- ✓ Pre-Fill Reduced TNF filling time
- ✓ Tax burden reduction
- ✓ Online Consultant

Number of TNF : 2008 г. – 70, 2009г. – 45, 2010-2012г. - 48, 2013г. – 33, 2014-2015г.г. – 52, 2016г. -54, 2017г. – 38, 2018г. – 37, 2019г. – 37, 2020-2024г. (plan) -20

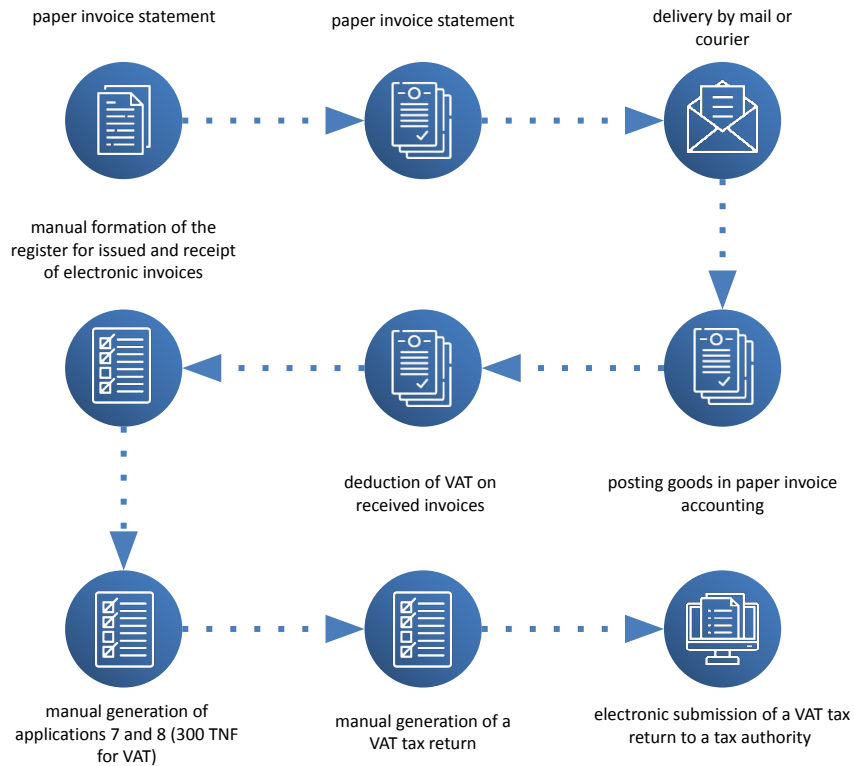
REDUCTION OF TIME FOR PERFORMANCE OF THE TAX OBLIGATION (IN PART OF TAX FORMS)

№	The reform	Number 2019 year	Suggested quantity	Reduction percentage
1	Contraction of TNF for CIT	7	3	57%
2	Decrease in TNF for IDN, CH	5	3	40%
3	TNF VAT reduction	3	2	33%
4	Excise Tax Case Reduction	2	1	50%
5	Reduction of TNF on taxes and payments of subsoil users	9	1	89%
6	FND reduction in local taxes	3	1	67%
7	Decrease in TNF on other obligatory payments to the budget	4	3	25%
8	Reduced TNF for small businesses using CHP	4	1	75%
9	Reduction of tax filing forms	20	1	95%
10	Reducing the forms of notifications sent by tax authorities	14	1	93%
	TOTAL FNO / NK / OGD Notifications	71	17	76%

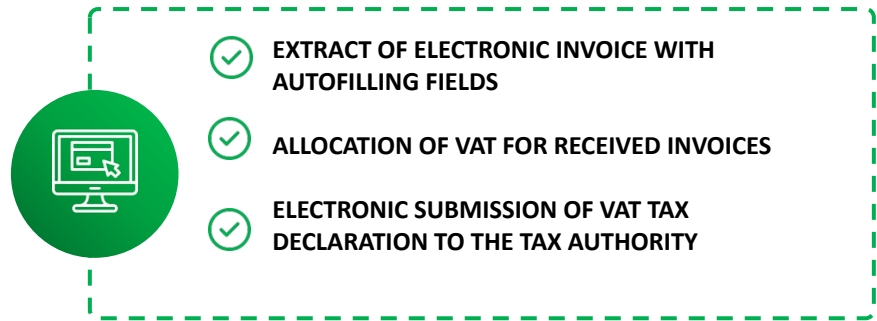


FULFILLMENT OF VAT TAX OBLIGATION IS «ELECTRONIC ACCOUNTS-FACTORS»

AS IT WAS



How to become

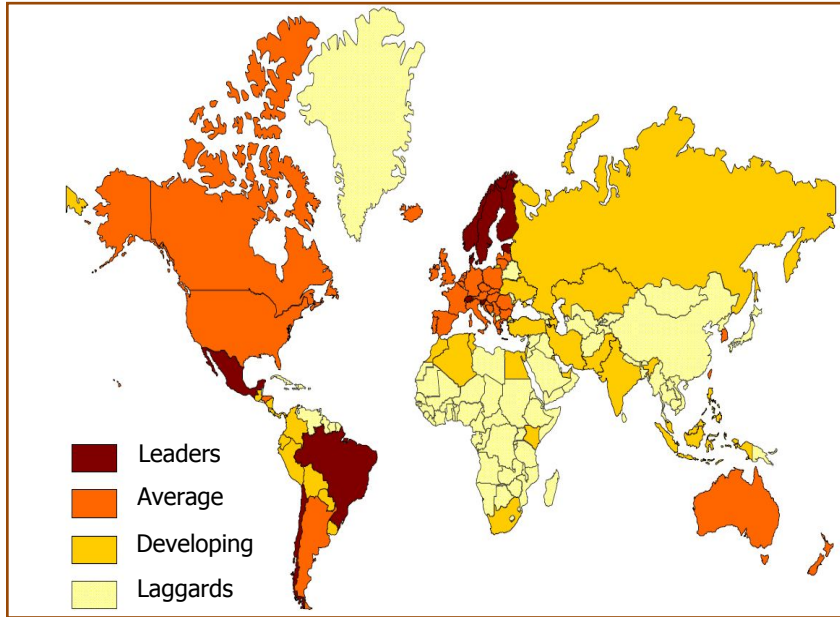


ADVANTAGES FROM IMPLEMENTATION IS of EI

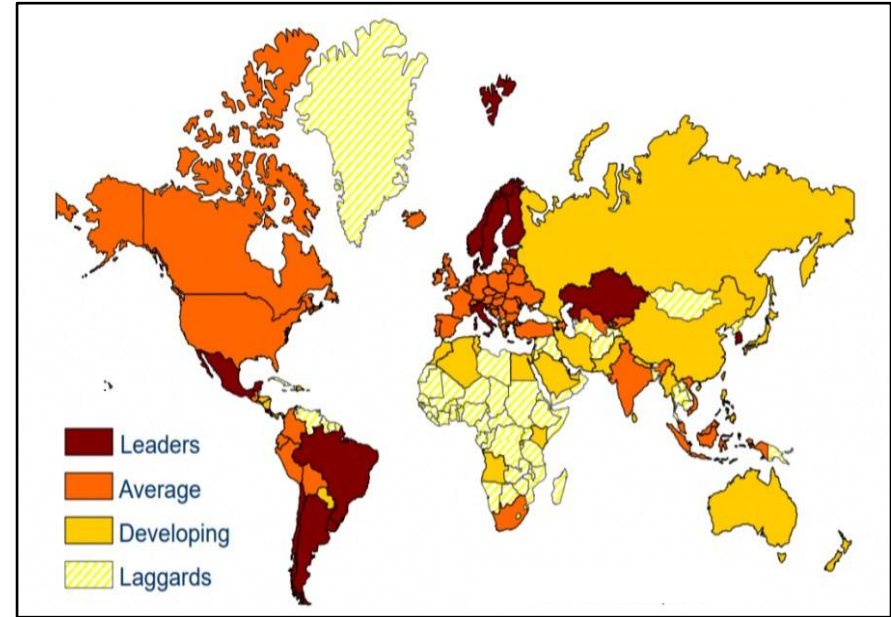
- ✓ Free use for all taxpayers
- ✓ Automatic transfer to buyer
- ✓ Delivery Guarantee
- ✓ Automatic posting of goods at the Buyer's
- ✓ Virtual warehouse
- ✓ Automatic generation of a report on issued and received EI
- ✓ Cancel filling EI registers for buyers and suppliers In the taxpayer accounting system, a VAT tax return is automatically generated
- ✓ Financial cost reduction



KAZAKHSTAN FROM THE BEGINNERS GROUP MOVED TO THE LEADERS GROUP



2012 year



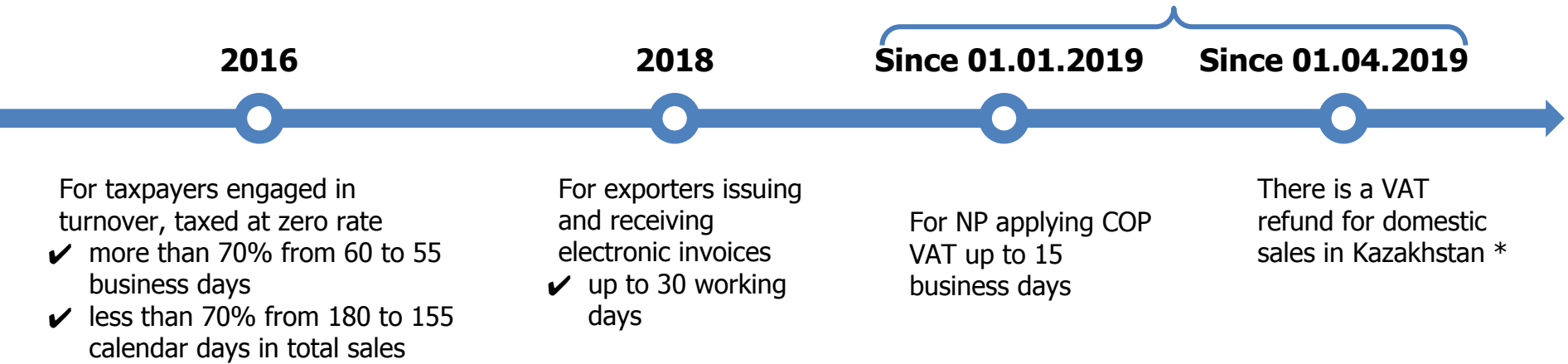
2020 year

Source: Bruno Koch, Billentis



REDUCTION OF VAT REFUND TIME WITH APPLICATION OF VAT CONTROL ACCOUNT

In 2019, VAT was refunded automatically for 15 days in 5 taxpayers using the VAT without checking for more than 93 million tenge

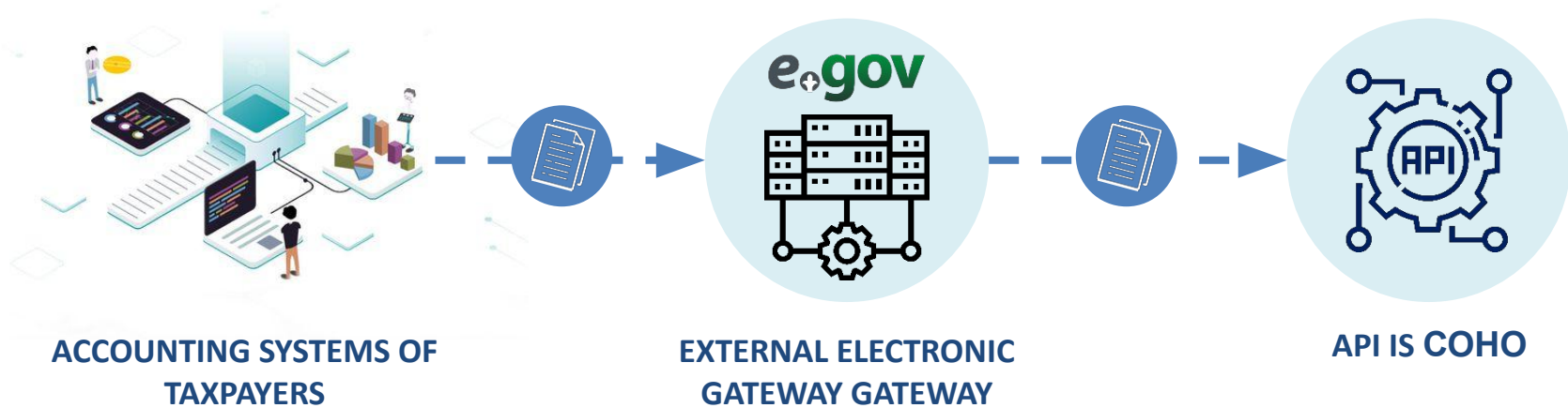


Link: The Law of the Republic of Kazakhstan dated February 27, 2017 No. 49-VI «On amendments and additions to some legislative acts of the Republic of Kazakhstan on the improvement of civil, banking legislation and improving conditions for entrepreneurship» (https://online.zakon.kz/document/?doc_id=38516651)

Article 433 of the Tax Code of the Republic of Kazakhstan dated April 2, 2019 No. 1241-VI «On amendments and additions to certain legislative acts of the Republic of Kazakhstan on the development of the business environment and regulation of trading activities», came into force on January 1, 2019 (<http://adilet.zan.kz/rus/docs/Z1900000241>)

** Joint order of the Minister of Industry and Infrastructural Development of the Republic of Kazakhstan dated April 2, 2019 No. 183 and the Minister of Agriculture of the Republic of Kazakhstan dated April 8, 2019 No. 140 «On approval of the list of acquired (received) goods (leased items) used in the production of other goods, for which taxpayers are entitled to return the excess of value added tax» (<http://www.adilet.zan.kz/rus/docs/V1900018497>)*

API - SERVICE FOR RECEIVING TAX REPORTING



✓ Companies Connected to the Service:

- «First Credit Bureau» LLP
- «Halyk Bank» JSC
- Group of companies «Accounting»
- «1C Rating» LLP
- IP «I – Commerce»
- «Bukhta.kz» LLP
- «iTax service» LLP
- «Assistant» LLP
- «Tamga fm» LLP
- «Vaypoing» LLP

✓ API can take 36 TNF

✓ POSSIBILITY OF OBTAINING RESULTS OF PROCESSING OF SENDED TNF



OPEN API EXAMPLES

On March 1, 2020, the Service for SME was launched – «About Accountant» (910 TNF) in JSC «Halyk Bank»

System 1 C Rating

Форма 910 от 27.06.2019

- ✓ Available guide for filling out a declaration
- ✓ Quick and easy fill format
- ✓ Automatic calculation of indicators based on primary documentation with decryption

ЯНВАРЬ	ФЕВРАЛЬ	МАРТ	Сумма 204 НК РК
785 500	1 330 000	857 800	345 780
1 860 090 2 800 830 7 980 000 KZT			

Максимально допустимый доход: 60 695 950 KZT (24 038 MPT)

Форма 910.00 - Упрощенная декларация для субъектов малого бизнеса: Регламентированный отчет 910 форма

1 Заполнить 2 Расшировка 3 Отправить в ИС СОНО

УПРОЩЕННАЯ ДЕКЛАРАЦИЯ
ДЛЯ СУБЪЕКТОВ МАЛОГО БИЗНЕСА

Раздел. Общая информация о налогоплательщике (налоговом агенте)

1 ИИН (БИН)	123456789021
2 Фамилия, имя, отчество (при его наличии) или наименование налогоплательщика	Товарищество с ограниченной ответственностью "ТД Лакомка"
3 Налоговый период, за который представляется налоговая отчетность: полугодие	2 год 2019

- ✓ From their accounting system, taxpayers, after filling out and checking the data of the tax report, automatically transfer data to the IS SONO
- ✓ Facilitates the process of sending reports to tax authorities
- ✓ Reducing the additional time spent on installing the SONO IS and updating it

- Registered Companies – 147
- Visited the service – 1116 companies
- Created by -195 TNF



TIME TAKEN FOR PERFORMANCE OF THE TAX OBLIGATION IN 2019 BY KAZAKHSTAN COMPANIES (HOURS A YEAR)



CALCULATION

INNINGS

PAYMENT

CIT | 30

CIT | 4

CIT | 2

IIT | 21

IIT | 5

IIT | 4

IIT | 32

IIT | 4

IIT | 3



**105
hours**

** According to an independent study (1029 respondents participated in the survey)*

	DB 2020 data			Independent survey data in the Republic of Kazakhstan		
	CIT	Payroll taxes	VAT	CIT	Payroll taxes	VAT
1. Settlement Preparation						
	hours per year			hours per year		
Accounting data collection	25	28	20	9	4	10
Additional analysis of accounting data to identify areas of tax risk	8	16	8	7	2	6
Actual calculation of tax liabilities, including data entry into the program, tables, papers	8	4	8	7	9	6
Preparation and approval of tax forms, if necessary			10			5
Other actions required to comply with tax laws (filling out financial reporting data in the appendix to the tax report under CIT)	7			7	6	5
2. Tax filing						
Filling out tax forms	4	6	4	3	3	2
Submission of forms to the tax authority	1	4	1	1	2	2
Control over the adoption by tax authorities of the submitted forms	0,5					
3. Payment of tax liabilities						
Calculation of tax payments, including, if necessary, unloading data from accounting	1	14	1	1	2	2
Analysis of projected liabilities (advance payments under CIT)						
Payment of tax liabilities	0,5	6	1	1	2	1
Total	55	78	53	36	30	39
total amount	186			105		



THANK YOU FOR ATTENTION!