

**On approval of the rules for the refund of excess value added tax and the application of a risk management system for the purpose of confirming the credibility of the amount of excess value added tax, and the criteria for the degree of risk**

*Invalidated Unofficial translation*

Order of the Minister of Finance of the Republic of Kazakhstan dated March 19, 2018 № 391. Registered with the Ministry of Justice of the Republic of Kazakhstan on March 29, 2018 № 16669. Abrogated by the Order of the Acting Minister of Finance of the Republic of Kazakhstan dated 30.10.2025 № 649 (effective from 01.01.2026).

**Unofficial translation**

Footnote. Abrogated by the Order of the Acting Minister of Finance of the Republic of Kazakhstan dated 30.10.2025 № 649 (effective from 01.01.2026).

Footnote. Title - in the wording of the order of the Minister of Finance of the RK dated 28.03.2022 № 317 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).

In accordance with paragraph 2 of Article 137 and paragraph 10 of Article 429 of the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) and subparagraph 1) of Article 10 of the Law of the Republic of Kazakhstan “On Public Services” **I hereby ORDER:**

**Footnote. Preamble - in the wording of the order of the Minister of Finance of RK from 28.03.2022 № 317 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

1. Approve:

1) Rules for refund of excess value added tax and application of risk management system in order to confirm the reliability of the amount of excess value added tax according to Annex 1 to this order;

2) criteria for the degree of risk according to Annex 2 to this Order.<sup>3</sup>

**Footnote. Paragraph 1 - in the wording of the order of the Minister of Finance of the RK dated 28.03.2022 № 317 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

2. State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (Tengebaev A.M.) in the manner prescribed by legislation to ensure:

1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days from the date of state registration of this order send its copy in paper and electronic form in the Kazakh and Russian languages to the

Republican State Enterprise on the right of economic management “Republican Legal Information Centre of the Ministry of Justice of the Republic of Kazakhstan” for official publication and inclusion in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan;

3) place this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

4) within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan submit to the Department of Legal Service of the Ministry of Finance of the Republic of Kazakhstan information on the implementation of measures provided for in subparagraphs 1), 2) and 3) of this paragraph.

3 This order shall enter into force upon expiry of ten calendar days after the day of its first official publication.

**Minister B. Sultanov**

Approved by the order  
of the Minister of Finance  
of the Republic of Kazakhstan  
dated March 19, 2018 № 391

## **Rules for refunding excess value-added tax and application of risk management system to confirm the accuracy of the amount of excess value-added tax**

**Footnote. Rules - in the wording of the order of the Minister of Finance of the RK dated 28.03.2022 № 317 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

### **Chapter 1: General provisions**

1. These Rules for refunding of excess value added tax and application of risk management system in order to confirm the accuracy of the amount of excess value added tax (hereinafter referred to as the Rules) have been developed in accordance with paragraph 2 of Article 137 and paragraph 10 of Article 429 of the Code of the Republic of Kazakhstan “On Taxes and other obligatory payments to the budget” (hereinafter referred to as the Tax Code) and subparagraph 1) of Article 10 of the Law of the Republic of Kazakhstan “On Public Services” (hereinafter referred to as the Law ) and shall establish the procedure for refunding the amount of excess value added tax ( hereinafter referred to as the VAT) using the risk management system (hereinafter referred to as RMS).

2. The state service “Return of value added tax from the budget” shall be rendered by territorial bodies of the State Revenue Committee of the Ministry of Finance of the

Republic of Kazakhstan (hereinafter referred to as the Committee) for districts, cities and districts in cities, on the territory of special economic zones (hereinafter referred to as the service provider) through the web portal “electronic government” (hereinafter referred to as the portal) and (or) information systems (hereinafter referred to as the IS) of the Committee.

3. The service provider, in accordance with subparagraph 11) of paragraph 2 of Article 5 of the Law, shall ensure the introduction of data into the information system for monitoring the provision of public services on the stage of provision of public services in accordance with the Rules of introduction of data into the information system for monitoring the provision of public services on the stage of provision of public services, approved by the order of the Acting Minister of Transport and Communications of the Republic of Kazakhstan dated June 14, 2013 № 452 “On approval of the Rules of introduction of data into the information system for monitoring the provision of public services on the stage of provision of public services. (registered in the Register of State Registration of Regulatory Legal Acts under № 8555).

4. The service provider shall ensure uninterrupted functioning of the IS, containing the necessary information for the provision of public services. In case of failure in the IS used in the provision of public services, the service provider ensures the elimination of technical problems and notifies the relevant authorized individuals within 1 (one) working day.

5. These Rules shall apply:

when conducting thematic audits to confirm the validity of excess VAT amounts, including those submitted for refund;

when applying the simplified procedure for refunding excess VAT provided for by Article 434 of the Tax Code (hereinafter referred to as the simplified procedure);

when confirming excess VAT in accordance with the provisions of international treaties to which a special refund procedure applies.

## **Chapter 2: Procedure and terms of rendering the state service “Return of excess value added tax from the budget” Paragraph 1: Procedure and terms of refund of excess value added tax based on the results of thematic audit**

6. In order to receive a public service, a taxpayer (hereinafter referred to as the service recipient) shall submit a claim for refund of the excess VAT amount specified in the VAT return for the tax period (hereinafter referred to as the claim) to the service provider through the portal and (or) the IS of the Committee. In this case, the requirement is reflected in the initial, regular and (or) liquidation VAT declarations.

If a VAT payer has not indicated the claim in the VAT return for a tax period, this excess shall be set off against forthcoming VAT payments or shall be submitted for

refund within the limitation period established by Article 48 of the Tax Code ( hereinafter referred to as the limitation period).

The list of basic requirements for the provision of public service “Refund of excess value added tax from the budget” set out in Annex 1 to these Rules (hereinafter referred to as the list of basic requirements).

**Footnote. Paragraph 6 as amended by the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

7. The refund of excess VAT shall be made on the basis of:

1) the act of a thematic audit to confirm the accuracy of the amount of excess VAT claimed for refund from the budget (hereinafter referred to as the thematic audit), taking into account the results of its appeal (if appealed by the service recipient);

2) conclusions to the act of the thematic audit in cases provided for by paragraph 13 of Article 152 of the Tax Code.

The provisions of subparagraphs 1) and 2) of this paragraph shall not apply when refunding excess VAT amounts in accordance with Article 434 of the Tax Code and paragraph 2 of Chapter 2 of these Rules.

8. The service provider, upon receipt of the request, unless otherwise provided for in paragraph 2, Chapter 2, paragraph 2 of these Rules, shall schedule a thematic audit after the expiration of the period specified in paragraph 9 of these Rules.

In this case, the thematic audit shall be appointed for the tax period in accordance with paragraph 2 of Article 152 of the Tax Code.

The thematic audit shall be conducted with the use of RMS.

9. The refund of excess VAT shall be made within the following terms:

1) to the service recipients performing sales turnovers taxed at the zero rate, which constitute at least 70 (seventy) percent in the total taxable sales turnover for the tax period for which the request for refund of the excess VAT amount shall be submitted - within 55 (fifty-five) working days;

2) for other service recipients - within 75 (seventy-five) working days.

At the same time, the period for refunding the amount of excess VAT shall start after the expiration of thirty (30) working days from the deadline for submitting a VAT return in accordance with Article 424.1 of the Tax Code.

**Footnote. Paragraph 9 as amended by the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

10. If it is established that there is no amount of excess VAT on the personal account of the service recipient and (or) the procedure and terms for submission of tax returns established by Articles 208, 209, 210 and 424 of the Tax Code have been violated, the service provider shall, within ten (10) working days from the deadline

established for submission of the VAT return in accordance with paragraph 1 of Article 424 of the Tax Code, taking into account the extension period, shall notify the service recipient of the refusal to consider the claim.

11. When conducting a thematic audit to confirm the accuracy of the amounts of excess VAT submitted for refund, as well as the accuracy of the amounts of VAT refunded from the budget to the service recipient, in respect of which the simplified refund procedure is applied, the state revenue authority shall form an analytical report “Pyramid” by supplier (hereinafter referred to as the report “Pyramid”) for the service recipient under audit using the information system for the tax period under audit in accordance with Chapter 3 of these Rules.

12. The service provider in accordance with Chapter 4 of these Rules shall take measures without realization of hearing in accordance with subparagraph 7) of paragraph 2 of Article 73 of the Administrative Procedural Code of the Republic of Kazakhstan (hereinafter referred to as the APC):

on sending a notice on elimination of violations identified by the tax authorities based on the results of desk control (hereinafter referred to as the notice), provided by subparagraph 10) of paragraph 2 of Article 114 of the Tax Code, to eliminate violations identified by the results of the analysis of the "Pyramid" report;

on appointment of counter audits of the service recipient's suppliers and (or) suppliers of the supplier (hereinafter referred to as the supplier) in accordance with Article 143 of the Tax Code.

13. According to the results of the thematic audit an act of thematic audit shall be drawn up. If violations are identified, a hearing shall be held in accordance with Article 73 of the APC.

14. The refund of excess VAT shall be made by the service provider within the amount of VAT confirmed by the act of thematic audit or by the conclusion to the act of thematic audit.

The total amount of excess VAT confirmed for refund shall not exceed the amount of excess VAT specified in the request and (or) the amount of excess VAT available on the personal account of the audited service recipient as of the date of completion of the thematic audit or as of the date of drawing up a conclusion to the act of thematic audit, in accordance with paragraph 2 of Article 104 of the Tax Code.

The excess VAT not subject to refund from the budget shall be offset against forthcoming VAT payments in accordance with paragraph 1 of Article 429 of the Tax Code.

15. Within 1 (one) working day after signing the act of thematic audit or the conclusion to the act of thematic audit, a list of taxpayers for which it is necessary to draw up a report on the service recipient's settlement balance shall be formed.

16. Within 5 (five) working days from the date of signing the act of thematic audit or the conclusion to the act of thematic audit, the service recipient shall submit to the service provider a tax application for tax credit and (or) refund of taxes, other obligatory payments, penalties and fines (hereinafter referred to as tax application for credit and (or) refund).

17. On the basis of the tax application for credit and (or) refund and the report on the balance of settlements formed in the information system of the service provider, the official carrying out a thematic tax audit shall draw up an order for refund in 2 (two) copies.

In this case, the report on the balance of settlements shall be formed as of the date of drawing up the order.

18. The refund of the excess VAT shall be made at the location of the service recipient on the basis of the submitted tax application for offset and (or) refund, by means of offsetting and (or) transfer to the bank account of the service recipient in accordance with Article 102 of the Tax Code in the absence of tax debts.

If there is a tax debt, the service provider shall offset the excess VAT against the existing tax debt, including tax debt of structural subdivisions without submitting a tax application for offset and (or) refund.

The balance of the excess VAT after the offsetting provided for by this paragraph shall be refunded to the bank account and (or) offset against forthcoming payments by types of taxes and (or) other payments to the budget.

19. The amount of excess VAT, for which the service recipient indicated in the declaration a claim, refunded from the budget, but not confirmed subsequently by the results of tax control, shall be paid to the budget by the service recipient with his consent in accordance with subparagraph 1) of paragraph two of paragraph 2 of Article 96 of the Tax Code on the basis of a notification on the elimination of violations identified by the results of desk control, or a notification on the results of the audit.

If the refund of the amount of excess VAT to a service recipient has been previously made with the accrual and transfer of penalties in accordance with paragraph 4 of Article 104 of the Tax Code in favour of that service recipient, the penalty previously transferred to the service recipient and attributable to the refunded amount of excess VAT not confirmed by the results of the tax control shall be paid to the budget with its consent in accordance with subparagraph 1) of paragraph 2 of Article 96 of the Tax Code on the basis of a notification on the elimination of violations identified by the results of the audit.

This provision also shall apply to the amount specified in paragraph 83 of these Rules

## **Paragraph 2: Procedure and terms for refunding excess value added tax under the simplified procedure**

The simplified procedure for refunding excess VAT in accordance with Article 434, paragraph 2 of the Tax Code shall apply by the following service recipients who have submitted VAT returns with a demand and have no outstanding tax reporting obligation as of the date of submission of the VAT return:

- 1) consisting of at least 12 (twelve) consecutive months of tax monitoring;
- 2) producers of goods of own production, the list of which in accordance with subparagraph 2) of paragraph 2 of Article 434 of the Tax Code is approved by the order of the Minister of Trade and Integration of the Republic of Kazakhstan from May 31, 2021 № 382-NK “On approval of the list of producers of own production” (hereinafter referred to as the List of producers of own production);
- 3) exporters of raw materials at conversion of not less than 50 (fifty) percent of currency proceeds received for the tax period, the list of which in accordance with subparagraph 3) of paragraph 2 of Article 434 of the Tax Code shall be approved by the Decree of the Government of the Republic of Kazakhstan “On approval of the list of exporters of raw materials entitled to apply a simplified procedure for refund of excess value added tax at conversion of not less than 50 (fifty) percent of currency proceeds received for the tax period” (hereinafter referred to as the List of exporters of raw materials).

In this case, the excess VAT shall be subject to refund in a simplified procedure:

- 1) for a service recipient subject to the monitoring of large taxpayers - in the amount not exceeding 70 (seventy) percent of the excess VAT amount generated during the reporting tax period;
- 2) for a service recipient subject to horizontal monitoring - in the amount not exceeding 90 (ninety) percent of the amount of excess VAT incurred during the reporting tax period;
- 3) for service recipients that shall be producers of goods of own production of the manufacturing industry included in the List of producers of goods of own production:  
complying with the conditions of paragraph 2 of Article 429 of the Tax Code, in the amount not exceeding 50 (fifty) percent of the amount of excess VAT incurred during the reporting tax period;  
in the amount of not more than 50 (fifty) percent of the part of the amount of VAT charged on goods (works, services) used for the purposes of sales turnover taxed at the zero rate, but not more than 50 (fifty) percent of the amount of excess VAT incurred during the reporting tax period;
- 4) for a service recipient included in the List of exporters of raw materials that meet the conditions of Article 429, paragraph 2 of the Tax Code, in the amount of not more

than 80 (eighty) percent of the amount of excess VAT incurred during the reporting tax period.

The service recipient shall apply the provision of this paragraph simultaneously for several tax periods, if it meets the above conditions in each tax period and if the VAT excess is not examined in accordance with the procedure established in Chapter 2, paragraph 1 of these Rules.

In this case, the specific weight of the amount of excess VAT to be refunded shall be calculated separately for each tax period specified in the claim.

**Footnote. Paragraph 20 as amended by the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

21. The refund of the excess VAT amount under the simplified procedure shall be made within 15 (fifteen) working days after the expiration of the last date established by the Tax Code for the submission to the service provider of the VAT return for the tax period in which the claim shall be specified.

If the deadline for submission of VAT returns is extended in accordance with subparagraph 2) and 3) of paragraph 3 of Article 212 of the Tax Code, the refund of the excess VAT amount shall be made taking into account the extension period.

22. Under the simplified procedure, the service provider within 3 (three) working days from the deadline set for submission of VAT returns in accordance with paragraph 1 of Article 424 of the Tax Code, taking into account the extension period, shall verify the absence or presence of the service recipient's unfulfilled tax obligation to submit tax returns, established by Articles 208, 209, 210 and 424 of the Tax Code, within the limitation period, as well as the correctness of reflection of the calculated amounts of taxes and other mandatory payments to the budget on his personal account.

Verification of absence or presence of unfulfilled tax liabilities specified in part one of this paragraph in respect of the reorganized service recipient shall be carried out in respect of all reorganized legal entities.

In case of reorganization by merger or consolidation of taxpayers specified in subparagraphs 2) and 3) of part one of paragraph 2 of Article 434 of the Tax Code, the service provider shall verify the fact of conducting a thematic audit in respect of the reorganized service recipient.

If the service-receiver and its structural subdivisions are registered with other state revenue authorities (hereinafter referred to as the SRA), the service-receiver to which the request has been received shall, within 1 (one) working day from the deadline for submission of the VAT return in accordance with paragraph 1 of Article 424 of the Tax Code, taking into account the extension period, send, by means of the information system, a request to the relevant SRA on the issues specified in part one of this paragraph.

Footnote. Paragraph 22 as amended by the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).

23. For a service recipient who has submitted a claim for VAT refund under the simplified procedure as a producer of goods of own production and (or) exporter of raw materials who converts foreign currency proceeds, the service provider, when the service recipient submits the claim within 2 (two) working days from the deadline set for submission of a VAT return in accordance with paragraph 1 of Article 424 of the Tax Code, taking into account the extension period, shall check whether the service recipient is on the List of producers of goods of own production or the List of exporters of raw materials, and shall verify compliance with the paragraph 2 of Article 429 of the Tax Code.

Footnote. Paragraph 23 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)

24. When the service recipient submits a claim in accordance with subparagraph 3) of paragraph 20 of these Rules, the service provider, which has exported raw materials, shall send to the National Bank of the Republic of Kazakhstan (hereinafter referred to as the National Bank) and (or) the second-tier bank (hereinafter referred to as the STB) a request for conversion of currency proceeds within 2 (two) working days from the date of submission of the claim.

When determining the amount of excess VAT to be refunded, the conclusion on conversion of currency proceeds submitted by the National Bank and (or) STB shall be taken into account.

Footnote. Paragraph 24 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)

25. If the service recipient complies with the conditions stipulated in paragraphs 22, 23 or 24 of these Rules, the service provider shall determine the amount of excess VAT subject to simplified refund in accordance with Chapter 3, paragraph 4 of these Rules.

At that, if the amount of excess VAT subject to simplified refund shall be less than the amount specified in the claim, the provisions of Article 431 of the Tax Code shall apply to the remaining amount of excess VAT.

Footnote. Paragraph 25 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)

26. In case of non-compliance with the conditions stipulated in paragraphs 22, 23 or 24 of these Rules, the service recipient without a hearing in accordance with subparagraph 7) of paragraph 2 of Article 73 of the APC shall be sent a notice of ineligibility for application of the simplified procedure for refund of excess VAT in the form specified in Annex 2 to these Rules, accompanied by the calculation of points and a breakdown of the calculation of indicators taken into account for each criterion.

In case of incomplete confirmation of the amount of excess VAT, submitted for refund in accordance with paragraph 26 of these Rules, a notification on the amount of excess VAT, confirmed for refund in the simplified procedure, according to the form specified in Annex 3 to these Rules shall be sent in the form specified in Annex 3 to these Rules.

At the same time, the service recipient shall be notified of its right to apply the procedure for refund of excess VAT provided for by Article 431 of the Tax Code to the unconfirmed amount of excess VAT.

Within 5 (five) working days after receiving the notification, the service recipient shall notify the service provider in writing or electronically via the portal and (or) IS of the Committee of the decision made within one claim for refund of excess VAT - refusal or consent to apply the procedure for refund of excess VAT provided for by Article 431 of the Tax Code and Chapter 4 of these Rules.

The absence of a corresponding response from the service recipient after the expiration of the specified term shall be the fact of refusal to refund the excess VAT provided for by Article 431 of the Tax Code and Chapter 4 of these Rules in the tax period for which the request for refund of the excess VAT was submitted.

**Footnote. Paragraph 26 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)**

27. Within 1 (one) working day from the date of receipt of the notification on the amount of excess VAT confirmed for refund under the simplified procedure in the form specified in Annex 3 to these Rules, the service recipient shall submit to the service provider a tax application for credit and (or) refund.

**Footnote. Paragraph 27 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the RK dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

28. After determining the amount of excess VAT to be refunded in the simplified procedure, the service provider shall generate a report on the balance of settlements within 1 (one) working day.

In this case, the report on the balance of settlements shall be formed as of the date of the order.

29. On the basis of the tax application specified in paragraph 27 of these Rules, a refund order shall be drawn up in 2 (two) copies, taking into account the information reflected in the report on the balance of settlements.

The order for refund shall be accompanied by the balance of settlements.

30. The refund of excess VAT shall be made at the location of the service recipient to his bank account in the absence of tax debts, unless otherwise provided by this paragraph.

If there is a debt, the service provider shall offset the excess VAT against the existing debt, including the debt of structural subdivisions, without submitting a tax application for offset and (or) refund.

The balance of the amount of excess VAT after the set-off provided for by this paragraph shall be refunded to his bank account.

31. In case of refund of excess VAT to the service recipient or in case of refusal to apply the simplified procedure in accordance with paragraph 26 of these Rules, the amount of excess VAT, formed on the declaration on an accrual basis as of the end of the reporting tax period, shall be refunded in accordance with Chapter 4 of these Rules.

32. The provisions of this paragraph shall apply to a service recipient included in the List of manufacturers of goods of own production for legal relations arising dated January 1, 2021.

The provisions of this paragraph shall apply to the service recipient included in the List of producers of goods of own production.

33. If the service recipient chooses the simplified VAT refund established by subparagraph 3) of part one of paragraph 20 of these Rules, the provisions of this paragraph shall apply to the service recipient included in the List of exporters of raw materials that convert foreign currency proceeds for legal relations arising dated January 1, 2022.

**Footnote. Paragraph 33 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)**

34. The provisions of Chapter 4 of these Rules shall not apply to a service recipient when his/her claim is considered in a simplified procedure.

### **Chapter 3: The procedure for applying a risk management system to confirm the accuracy of the amount of excess value added tax**

35. RMS shall be based on risk assessment and includes measures developed and (or) applied by the service provider in order to identify and prevent risk.

A risk shall be a probability of non-fulfilment and (or) incomplete fulfilment of a tax obligation by the service recipient, which causes damage to the state.

36. The RMS shall be aimed at stimulating good faith actions (inaction) by the service recipient to fulfil its tax obligation, as well as identifying the risks of benefiting from the service recipient's illegal actions in order to obtain tax benefits (tax savings) and reduce tax payments, including for the purpose of preventing excessive refund of excess VAT.

37. The RMS shall apply by the service provider to confirm the accuracy of the amount of excess VAT during thematic audits in accordance with Article 152 of the Tax Code and when determining the amount of excess VAT refund in a simplified procedure in accordance with Article 434 of the Tax Code.

38. The risk management system shall determine the risk levels based on automated calculation of the assignment of points to the risk level criteria according to Annex 2 to this Order in order to confirm the excess VAT using the IS during thematic audits to determine the taxpayers categorized as taxpayers at risk, for which an analytical report "Pyramid" shall be formed and in determining the amount of excess VAT subject to refund in a simplified procedure.

39. To determine the risk of a taxpayer benefiting from his illegal actions in order to obtain tax benefits (tax savings) and reduce tax payments, the criteria shall apply, which are confidential information not subject to disclosure, including to the taxpayer for whom the degree (level) of risk shall be assessed.

40. For the purposes of flexible and prompt risk management, the Committee shall determine the procedure for calculating the criteria for the degree of risk, which shall be posted on the official website of the Committee on a quarterly basis not later than the first day of the second month of the reporting period.

**Paragraph 3: Procedure for applying a risk management system to confirm the accuracy of excess value-added tax amounts during thematic audits**

41. The performance indicators of the service recipient who submitted a request and (or) tax application of the taxpayer for confirmation of the accuracy of the amounts of excess VAT submitted in accordance with subparagraph 2) of paragraph 3 of Article 145 of the Tax Code, in connection with its application of subparagraph 2) of Article 432 of the Tax Code (hereinafter referred to as tax application), shall be assessed using risk level criteria within 5 (five) working days from the date of commencement of the thematic audit.

42. The scores on the risk degree criteria for which compliance with the service recipient's performance indicators shall be established shall be summed up to determine the total aggregate score for all risk degree criteria, which shall be used to categorize the service recipient as a taxpayer with a low degree of good faith and a high degree of risk (risk zone).

43. If the cumulative total of points based on the results of the assessment using risk criteria exceeds the threshold of points established by the Committee, the report “Pyramid” for such taxpayers is not formed.

If the cumulative total of points based on the results of the assessment using risk criteria does not exceed the threshold of points established by the Committee, the “Pyramid” report is formed for such taxpayers.

44. For the purposes of forming the “Pyramid” report, the submitted VAT tax returns and (or) information from information systems for the tax period under audit shall be used, with the data being up to date as of the twentieth day of the third month of the quarter in which the request for refund of the excess VAT has been submitted.

Such information shall be collected (aggregated) not later than the tenth day of the month following the quarter in which the request for refund of VAT excess shall be submitted.

The service provider shall generate the “Pyramid” report after the expiration of the term specified in part two of this paragraph and not later than:

1) 10 (ten) working days - for the service recipients specified in part one of paragraph 54 of these Rules and its direct suppliers;

2) 30 (thirty) working days - for other service recipients and its suppliers.

**Footnote. Paragraph 44 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of RK from 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

45. For the purposes of these Rules, the “Pyramid” report shall be the results of control carried out by the service provider on the basis of examination and analysis of VAT tax refunds submitted by the taxpayer and (or) information from the IS, as well as information received from authorized state bodies, local executive bodies, authorized persons, as well as other documents and (or) information on the taxpayer's activities.

The “Pyramid” report shall be generated in order to determine the accuracy of the amounts of excess VAT charged for refund and to identify the following risks:

the risk of failure to fulfil tax obligations;

the risk of suppliers using tax evasion schemes.

The result of the “Pyramid” report shall be a summary table of mutual settlements between the service recipient and suppliers of different levels for each tax period.

**Footnote. Item 45 - in edition of the order of the Minister of Finance of RK from 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

45-1. The “Pyramid” report shall be generated for all levels of the service recipient's suppliers, except for the following cases:

1) exceeding the number of violations over the amount of VAT chargeable to the supplier who directly or through intermediaries (agents, commission agents or

attorneys) supplied goods, performed work or rendered services to the audited service recipient;

2) provided for by paragraphs 46 and 47 of these Rules;

3) identification of the supplier whose total amount of VAT on issued invoices for the tax period does not exceed 300 times the monthly calculation index (hereinafter - MCI) established by the law on the republican budget and effective as of the date of formation of the “Pyramid” report;

4) establishment of the service recipient itself, for which the “Pyramid” report shall be generated.

For the service recipient, which is on horizontal monitoring, the report “Pyramid” is formed only for direct suppliers of the service recipient.

**Footnote. Chapter 3 as added by paragraph 45-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of RK from 16.11.2023 № 1198 ((shall enter into force upon expiry of ten calendar days after the date of its first official publication); in the wording of the order of the Minister of Finance of RK from 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

46. The risk of non-fulfilment of tax liabilities shall be recognized as identified discrepancies as a result of reconciliation of the supplier's tax reporting data and IS data, as well as other information indicating non-fulfilment (incomplete fulfilment) of tax liabilities on VAT calculation and payment to the budget.

The service provider shall generate the “Pyramid” report on the risk of non-fulfilment of tax obligations exclusively for direct suppliers of the service recipient.

For the purposes of these Rules, direct suppliers shall be recognized as:

suppliers who directly or through intermediaries (agents, commission agents or attorneys) delivered goods, performed work or rendered services to the service recipient for which the “Pyramid” report shall be formed;

suppliers who directly or through intermediaries (agents, commission agents or attorneys) have supplied goods, performed works or rendered services through interrelated parties.

For the purposes of these Rules interrelated parties shall be individuals and (or) legal entities having relations that meet one or more of the following conditions:

1) one person shall be a major participant of another individual;

2) individuals shall be bound by a contract, according to which one of them has the right to determine the decisions made by the other;

3) the legal entity shall be controlled by a major participant or an officer of another legal entity;

4) a major shareholder, major participant or officer of one legal entity shall be a major shareholder, major participant or officer of another legal entity;

5) a legal entity together with another legal entity shall be controlled by a third party;

6) an individual shall be the head of a legal entity specified in subparagraphs 2) - 5) of this paragraph, except for an independent director of a joint stock company.

**Footnote. Paragraph 46 - in the wording of the order of the Minister of Finance of the RK from 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

47. The risk of suppliers using tax evasion schemes shall be recognized as the presence of indications that point to the conclusion of transactions for the purpose of obtaining the right to offset VAT amounts without actually supplying goods, performing work or rendering services.

Such signs shall include the presence of suppliers at various levels:

who are restricted from issuing electronic invoices in the electronic invoice information system in accordance with Article 120-1 of the Tax Code;

whose registration (re-registration) has been invalidated on the basis of a court decision that has entered into legal force;

in respect of which there is a fact of registration in the Unified Register of Pre-Trial Investigation of a criminal case under Article 216 of the Criminal Code of the Republic of Kazakhstan;

transactions that have been declared invalid by a court.

**Footnote. Paragraph 47 - in the wording of the order of the Minister of Finance of RK dated 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

48. SRA, carrying out a thematic audit within the time limits specified in paragraph 44 of these Rules, analyse the results of the report “Pyramid”.

In this case, the decision to send a notice is made only for those taxpayers for which violations of tax legislation shall be identified.

For the purposes of these Rules, violations of tax legislation shall be recognized as violations identified by the SRA based on the results of desk control, specified in paragraph 52 of these Rules, taking into account the degree of risk specified in paragraph 47 of these Rules.

The SRA that has assigned a thematic audit shall, not later than 5 (five) working days from the date of completion of the “Pyramid” report, send a request, including by means of automated information exchange to the SRA at the supplier's location, for measures to eliminate violations for which violations specified in subparagraphs 1), 2), 3), 4) and 6) of paragraph 52 of these Rules have been identified.

Footnote. Paragraph 48 as amended by the order of the Deputy Prime Minister - Minister of Finance of the RK dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).

49. The SRA that shall receive a request to take measures to eliminate violations shall, within five (5) working days from the date of receipt of such request, shall send:

for low-risk violations - a notification of the violations identified as a result of the desk review, with a description of the identified violations attached;

for other violations - a notification with a description of the identified violations.

The notice and (or) notification specified in part one of this paragraph shall not be sent to the address of the taxpayer, if the identified violation is eliminated by the results of a tax audit conducted earlier with such taxpayer, or self-elimination.

In this case, the SRA response to the request to eliminate violations to the address of the service provider from which such a request has been received, shall be sent within 5 (five) working days from the date of execution of the notice by the taxpayer or receipt of such a request in the case of elimination of violations based on the results of an earlier tax audit, or self-elimination.

50. SRA, carrying out a thematic audit, in the event of identification, based on the results of the analysis of the report “Pyramid” suppliers with signs in the transactions of risks specified in paragraph 47 of these Rules, in order to obtain additional information on such transactions, confirmation of the fact and content of transactions are appointed counter audits in accordance with paragraph 2 of Chapter 4 of these Rules.

51. If at the time of a thematic audit a supplier has ceased operations due to liquidation and a liquidation tax audit has been conducted in respect of such supplier, the amount of VAT indicated in the invoice issued by such supplier shall be accounted for according to the information available in the IS of the SRA, including issued electronic invoices of the register and (or) invoices for goods sold, work performed and services rendered, taking into account the results of the audit.

52. In case of detection of violations of tax legislation by suppliers of goods, works and services based on the results of the “Pyramid” report, confirmation of the accuracy of the amount of excess VAT shall be made within the limits of the amounts specified in the claim and (or) in the tax application, reduced by the amounts of excess VAT attributable to suppliers of goods, works and services where violations of tax legislation have been established, taking into account the following facts, but not limited to them:

1) understatement of the amount of VAT on sold goods, works, services, revealed by comparison between the information reflected in the supplier's VAT reporting and (or) information from the IS of electronic invoices (hereinafter referred to as the EI) on the issued invoices to the supplier's invoices;

2) discrepancies between the information reflected in the supplier's VAT tax reporting and (or) information specified in the register of invoices for goods, works and services sold and information in the register of invoices for goods, works and services purchased by the buyer;

3) offsetting VAT on mutual settlements with a person who has been deregistered from VAT registration, including liquidated, inactive, bankrupt - from the date of deregistration of such person from VAT registration in accordance with Article 85 of the Tax Code;

4) crediting of VAT on a transaction recognized as invalid on the basis of an effective court decision;

5) crediting VAT amounts on mutual settlements with a supplier, in respect of the head (founder) of which there shall be a fact of registration in the Unified Register of pre-trial investigation of criminal cases on offenses specified in Articles 216 and 245 of the Criminal Code of the Republic of Kazakhstan, except for those terminated on rehabilitative grounds and on non-rehabilitative grounds under Articles 245 of the Criminal Code;

6) crediting of VAT amounts on mutual settlements with the supplier, in respect of which the risks stipulated by paragraph 47 of these Rules have been identified;

7) offsetting VAT amounts on mutual settlements with a supplier who has not fulfilled his tax obligation to pay the accrued VAT amounts.

**Footnote. Paragraph 52 as amended by the order of Acting Deputy Prime Minister - Acting Minister of Finance of RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

52-1. When confirming the validity of the amount of excess VAT, discrepancies shall not be taken into account as a risk of non-fulfillment of tax obligations for the following suppliers:

1) who changed the terms of fulfilment of the tax obligation to pay VAT in accordance with Chapter 6 of the Tax Code before the completion of the thematic audit of the service recipient;

2) for which notices of low-risk violations identified as a result of desk audit have been sent;

3) for which violations of tax legislation shall not be confirmed by the results of counter audits conducted in accordance with paragraph 2 of Chapter 4 of these Rules;

4) for which violations of tax legislation, identified by the results of the analysis of the analytical report "Pyramid" shall not be confirmed by the received responses to requests to take measures to eliminate them by suppliers of goods, works and services;

5) for which violations of tax legislations, identified by the results of the analysis of the analytical report "Pyramid" fall on tax periods, for which the service recipient, which shall be on the tax monitoring, has not submitted a request for refund of the

excess amount of value added tax, indicated in the declaration of value added tax in accordance with Article 431 of the Tax Code.

Footnote. Rules as added by paragraph 52-1 in accordance with the order of Acting Deputy Prime Minister - Acting Minister of Finance of RK from 20.03.2023 № 289 ( shall enter into force upon expiry of ten calendar days after the date of its first official publication); in the wording of the order of the Minister of Finance of RK from 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).

52-2. In confirming the validity of the amount of excess VAT, the signs established in accordance with paragraph 47 of these Rules shall not be taken into account as risks of application of tax evasion schemes by the following suppliers:

1) in respect of which the restriction of electronic invoice issuance in the information system of electronic invoices in accordance with paragraph 4 of Article 120-1 of the Tax Code, confirmed by information systems data as of the date of the preliminary decision on the administrative case, but not later than three working days before the adoption of the administrative act in accordance with subparagraph 7) of paragraph 2 of Article 73 of the APC, has been cancelled.

2) in respect of whom criminal proceedings have been terminated on rehabilitative grounds under Article 216 of the Criminal Code of the Republic of Kazakhstan as of the date of receipt of information from the criminal prosecution body on the status of the criminal case.

3) who have eliminated violations in the chain of supply of goods, works, services, including the recognition of the transaction as valid on the basis of a court decision that has entered into legal force.

4) for which violations of tax legislation, identified by the results of the analysis of the analytical report “Pyramid” fall on tax periods, for which the service recipient, being on tax monitoring, has not submitted a claim for refund of the excess amount of value added tax, indicated in the value added tax declaration in accordance with Article 431 of the Tax Code.

5) supplying electric and thermal energy, water and (or) gas, except for electric and thermal energy, water and (or) gas, which are further exported by their buyer;

6) supplying communication services;

7) being a subsoil user operating on the basis of a production sharing agreement (contract) concluded with the Government of the Republic of Kazakhstan or a competent authority;

8) being on tax monitoring, including large taxpayers and on horizontal monitoring;

9) being a national managing holding, national holding, national company, the list of which is approved by the Resolution of the Government of the Republic of

Kazakhstan dated April 6, 2011 № 376 “On approval of the list of national managing holdings, national holdings, national companies”.

10) be a producer of goods of own production.

A producer of goods of own production for the purposes of this paragraph shall be recognized as:

a taxpayer included in the List of producers of goods of own production;  
producer of goods purchased by the service recipient (except for producers of hides of cattle and small horned cattle and individuals processing scrap of non-ferrous and ferrous metals), established by the results of the counter audit conducted in accordance with paragraph 2 of Chapter 4 of these Rules.

The producer of own production goods within the framework of these Rules shall be the supplier recognized as a producer during the whole period under audit of the service recipient.

(11) Who shall be suppliers of subsequent tiers of taxpayers specified in subparagraphs (5), (6), (7), (8), (9) and (10) of this paragraph.

In this case, the SRA, which appointed a thematic audit, no later than 5 working days after the completion of the thematic audit, shall send information on the signs established in accordance with paragraph 47 of these Rules on the suppliers specified in subparagraphs 5), 6), 7), 8), 9), 10) and 11) of this paragraph for tax control to the SRA at their location.

**Footnote. Rules as added by paragraph 52-2 in accordance with the order of the Minister of Finance of RK dated 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

53. The amount of excess VAT subject to confirmation shall be determined in the following order:

1) the smallest of the amounts of VAT charged by suppliers of goods, works, services, starting from each taxpayer within the amount of the tax law violation, taking into account the facts specified in paragraph 52 of these Rules, up to the service recipient who submitted a VAT refund claim and (or) a tax application, shall be determined;

2) the smallest of the following amounts in aggregate shall be established:  
the amount of VAT summarized from the amounts of VAT determined in accordance with subparagraph 1) of this paragraph;  
the amount of VAT offset by the service recipient who submitted a VAT refund claim or tax application from the direct supplier;

3) from the amount of excess VAT specified in the VAT refund request or tax application, the amounts of VAT determined according to the procedure specified in subparagraph 2) of this paragraph shall be deducted.

Where the violation shall be repeated at different stages of the supply of goods, work and services, the amount of VAT to be deducted shall be determined to the extent of the amount of such violation.

Samples of determining the amount of excess VAT subject to confirmation shall be given in Annexes 4, 5, 6, 7 and 8 to these Rules.

**Footnote. Paragraph 53 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of RK dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

54. The provisions of paragraph 52 of these Rules shall not apply to the elimination of violations identified as a result of the “Pyramid” report by direct suppliers of the audited service recipient:

having the right to apply the simplified procedure (regardless of the use of this right);

implementing an investment project within the framework of the republican industrialization map approved by the Government of the Republic of Kazakhstan, the cost of which shall not be less than 150,000,000 MCI, in accordance with subparagraph 4) of paragraph 12 of Article 152 of the Tax Code;

carrying out activities under a subsoil use contract concluded in accordance with the legislation of the Republic of Kazakhstan on subsoil and subsoil use, and having an average tax burden ratio of at least 20 (twenty) percent, calculated for the last 5 (five) years preceding the tax period in which the claim for refund of excess VAT shall be made;

carrying out offshore exploration and (or) production of hydrocarbons under a production sharing agreement referred to in paragraph 1 Article 722 of the Tax Code.

At the same time, the fact of elimination of violations by suppliers shall be determined by the responses received by the SRA to requests to take measures to eliminate violations and (or) information of the service recipient on the elimination of violations confirmed by information systems.

**Footnote. Paragraph 54 - in the wording of the order of the Minister of Finance of the RK dated 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

#### **Paragraph 4. Procedure for determining the amount of excess value added tax to be refunded under a simplified procedure using a risk management system**

55. The performance of the taxpayer who submitted a claim, in accordance with Article 434 of the Tax Code, shall be assessed, taking into account the provisions of paragraph 56 and 57 of these Rules, within 15 (fifteen) working days after the expiry of the last date established by the Tax Code for the submission to the service provider of the VAT refund for the tax period in which the demand is specified.

If the deadline for submission of VAT refunds is extended in accordance with subparagraph 2) and 3) of Article 212 of the Tax Code, the refund of the excess VAT amount shall be made taking into account the extension period.

56. The scores for the risk degree criteria shall be summed up to determine the total aggregate score for all criteria, and the amount of excess VAT to be refunded shall be determined as follows:

1) if the total of points based on the results of the assessment using the criteria is less than 3 (three) points, a refund shall be made in the amount of 1 (one) percent of the amount of excess VAT generated during the reporting period in a simplified procedure;

2) if the total of points based on the results of evaluation using the criteria is from 3 (three) to 300 (three hundred) points, the VAT excess shall be refunded in a simplified procedure, corresponding in percentage terms to the amount of VAT excess formed for the reporting period, based on the calculation of 3 (three) points equals 1 (one) percent;

3) if the total of points based on the results of assessment using the criteria is 300 (three hundred) or more points, the excess VAT shall be subject to simplified refund within the amount of excess VAT specified in the request for refund of excess VAT and not more than the limits specified in paragraph 14 of these Rules.

57. In order to exclude the risk specified in paragraph 47 of these Rules, the service provider shall form a “Pyramid” report on suppliers, for the period specified in the demand.

In case of detection of violations specified in paragraph 47 of these Rules, based on the results of the report “Pyramid” at suppliers, the amount of excess VAT subject to refund shall be determined by deducting the amount of violations attributable to suppliers of goods, works, services that have established violations of the tax legislation from the amount of excess VAT formed for the reporting period.

**Footnote. Paragraph 57 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)**

58. The service provider shall determine the amount of excess VAT subject to refund by the specific weight of converted currency for the tax period specified in the request for refund of the amount of excess VAT.

The specific weight of converted currency proceeds shall be taken into account by the service provider based on the data of the conclusion on conversion of currency proceeds submitted by the National Bank and the second-tier banks in the order and form approved by the Order of the Minister of Finance of the Republic of Kazakhstan “

On approval of the Rules and form of submission by the National Bank of the Republic of Kazakhstan and the second-tier banks of the conclusion to the state revenue authorities on conversion of currency proceeds”.

The provisions of this paragraph shall apply only to service recipients who have chosen to apply the simplified procedure for refund of excess VAT in accordance with subparagraph 3) of part one of paragraph 20 of these Rules and shall be included in the List of exporters of raw materials that convert foreign currency proceeds.

The refund of excess VAT on such service recipients shall be calculated according to the specific weight of converted currency in the total amount of foreign currency proceeds for the tax period:

1) if the specific weight of the converted currency is eighty (80) percent or more, the amount of excess VAT shall be refunded in the amount of eighty (80) percent of the amount of excess VAT;

2) if the specific weight of conversion is less than 80 (eighty) percent, the amount of excess VAT shall be refunded in the amount of the respective weight of the amount of excess VAT.

At the same time, the VAT excess for exporters of raw materials shall be subject to a simplified refund in case of conversion of at least 50 percent of the foreign currency proceeds received during the tax period.

If the service recipient does not meet the conditions of this paragraph, the refund of excess VAT shall be made on other grounds provided for in Article 434, paragraph 2 of the Tax Code.

**Footnote. Paragraph 58 - in the wording of the order of Acting Deputy Prime Minister - Acting Minister of Finance of the RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication)**

59. The amount of excess VAT subject to refund under the simplified procedure shall be determined by the largest amount determined in accordance with paragraphs 56 and 58 of these Rules, within the amount of excess VAT determined in paragraphs 57 of these Rules, but not more than the amount of VAT specified in the claim.

#### **Chapter 4. Refund of excess value added tax based on the results of a thematic audit**

##### **Paragraph 1: Procedure for refunding excess value added tax based on the results of thematic audit**

60. The amount of excess VAT to be refunded shall be determined based on the results of the thematic audit, taking into account the provisions of Chapter 3 of these Rules.

When a service recipient submits documents electronically, the processing of documents is automated. At that, in case of electronic submission of incomplete

package of documents according to the list provided by the list of basic requirements, and (or) documents with expired validity period, the service provider shall refuse to accept the documents.

If the service recipient submits an incomplete package of documents on paper according to the list provided by the list of basic requirements and (or) documents with expired validity period, the service provider shall refuse to accept the documents.

In the absence of information necessary for rendering of the state service in accordance with these Rules, the employee of the service provider within 2 (two) working days from the day of receipt indicates to the service recipient what requirements do not correspond to the package of documents submitted on paper and the term for bringing it into compliance.

The term for bringing the documents submitted on paper in accordance with the notification shall be 2 (two) working days.

If within 2 (two) working days from the date of receipt of the notice the service recipient has not brought the documents submitted on paper in compliance with the requirements, the service provider shall send a refusal to further consider the application.

If the fact of completeness of the documents submitted on paper is established, the employee responsible for document processing shall enter the documents into the SRA information system for further processing on the day of their receipt.

**Footnote. Paragraph 60 as amended by the order of Acting Deputy Prime Minister - Acting Minister of Finance of RK dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

61. The provisions of this Chapter shall not apply to a service recipient when considering its claim for refund of excess VAT under the simplified procedure in accordance with Article 434 of the Tax Code.

62. In determining the amount of excess VAT to be refunded in accordance with Article 429.2 of the Tax Code, based on the results of a thematic audit, the following conditions shall be taken into account:

- 1) the VAT payer continuously sells goods, works, services taxable at the zero rate;
- 2) the turnover of sales taxable at the zero rate for the tax period in which the permanent sale of goods, work and services was carried out constitutes at least 70 (seventy) per cent of the total taxable sales turnover.

For the purposes of this paragraph, permanent sales of goods, work and services taxable at the zero rate shall include sales of goods, work and services taxable at the zero-rate carried out during 3 (three) consecutive tax periods, at least once in each quarter. In this case, permanent sales shall be recognized as such sales in each of these tax periods.

If the share of turnover on sales taxed at a zero rate in the total turnover is at least 70 (seventy) per cent in each of three (3) consecutive tax periods, the entire amount of excess VAT shown in the VAT refund is subject to refund. At the same time, the sequence of tax periods is determined irrespective of the period specified in the demand.

If one of the above conditions is not met, the amount of excess VAT is subject to refund in the part of the amount of VAT set off on goods (works, services) used for the purposes of sales turnover taxed at a zero rate, regardless of the period in which the turnover taxed at a zero rate took place.

In order to determine the amount of excess VAT to be refunded, the amount of VAT offset for goods, works and services used for the purposes of sales turnover taxed at a zero rate is calculated according to accounting and tax accounting data, taking into account the methods of VAT offset and methods of inventory valuation (costing) in the accounting records specified in the accounting tax policy.

63. For turnovers that are not taxable at the zero rate, the excess VAT shall be refunded only to the extent of the amounts of VAT offset and paid to the budget when acquiring works and services from a non-resident in accordance with Article 373 of the Tax Code and used and (or) to be used for the purposes of taxable sales turnovers.

In case of non-use for the purposes of taxable sales turnovers, the previously refunded amount of VAT shall be subject to refund in accordance with paragraph 5 Article 431.5 of the Tax Code.

64. When exporting goods from the customs territory of the Eurasian Economic Union (hereinafter referred to as the EAEU), when determining the amount of VAT to be refunded in accordance with paragraph 5 of Article 152 of the Tax Code, the information of the customs authority of the EAEU member state confirming the fact of export of goods from the customs territory of the EAEU under the customs procedure of export shall be taken into account.

When exporting goods to the territory of another EAEU member state, a statement on importation of goods and payment of indirect taxes with a stamp of the tax authority of the EAEU member state where the goods were imported shall be taken into account in hard copy (original or copy) and (or) in electronic form.

Where the fact of export of goods shall not be confirmed, the calculation of the amount of excess VAT not subject to refund due to the non-confirmation of export of goods shall be made as follows:

$$S = (D1 - D2) \times \frac{N_o + N_p}{T_o + T_p},$$

where

S = the amount of VAT not confirmed to be refunded due to non-confirmation of export of goods;

D1 = the volume of exported goods according to the data of declarations for goods and (or) statements on importation of goods and payment of indirect taxes;

D2 = the volume of exported goods according to the data of the IS CDP and (or) responses to requests for goods and (or) applications for importation of goods and payment of indirect taxes;

N<sub>o</sub> = the amount of VAT charged on the balance of goods at the beginning of the tax period, taking into account the data from previous audits;

N<sub>p</sub> = the amount of VAT offset on purchased goods in the tax period;

T<sub>o</sub> = volume of goods at the beginning of the tax period, taking into account data from previous audits;

T<sub>p</sub> = the volume of goods purchased in the tax period, where the tax period is the tax period specified in the prescription for the tax audit.

This calculation shall be made for each type of goods and for each contract. The results shall be summed up and the amount of excess VAT not subject to refund due to non-confirmation of export of goods is determined.

**Footnote. Paragraph 64 as amended by the order of the Deputy Prime Minister - Minister of Finance of the RK dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

65. When exporting goods, when determining the amount of VAT to be refunded, the export of goods for which currency proceeds have been received in the bank accounts of the service recipient in the STB in the territory of the Republic of Kazakhstan, or the actual importation into the territory of the Republic of Kazakhstan of goods supplied to the VAT payer by the buyer of exported goods under foreign trade commodity exchange (barter) transactions, shall be taken into account.

In case of under-receipt of currency proceeds, the total amount of unconfirmed VAT on all contracts is taken into account.

The unconfirmed VAT refundable amount under each specific contract shall be calculated according to the following formula:

$$S = P \times \frac{R_{\text{общ-V}}}{R_{\text{контр}}} \times \frac{R_{\text{контр}}}{R},$$

where

$R_{\text{общ-V}}$

\_\_\_\_\_

$R_{\text{контр}}$

it shall be set between 0 and 1.

In this case:

if the value is equal to or greater than 1, the value 1 is taken into account,

if the value is less than or equal to 0, the value 0 is taken.

Value, in the specified calculation:

S = the amount not confirmed to be refundable under the contract;

P = the amount of VAT refundable under Article 429 of the Tax Code;

$R_{\text{общ}}$  = the total amount of sales under the contract for the entire period of the contract;

V = total amount of foreign currency proceeds according to the data of the STB under the contract at the time of submission of the conclusion;

$R_{\text{контр}}$  = total amount of sales under the contract of the audited period;

R = total amount of realization under all contracts of the audited period

**Footnote. Paragraph 65 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the RK dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the date of its first official publication).**

66. Confirmation of the accuracy of VAT amounts on transactions between the audited service recipient and its direct supplier subject to tax monitoring is made by the SRA that assigned the thematic audit on the basis of tax reporting data and (or) the IS of electronic invoices available in the SRA.

67. No refund of excess VAT shall be made within the amounts for which, as of the date of completion of the thematic audit, pursuant to paragraph 12 of Article 152 of the Tax Code:

1) no responses to requests for counter-verification to confirm the accuracy of mutual settlements with the supplier have been received;

2) violations have been identified in relation to the suppliers of the audited service recipient based on the results of the “Pyramid” report analysis;

3) the reliability of VAT amounts has not been confirmed;

4) the VAT amounts have not been confirmed due to the impossibility of conducting a counter audit, including for the following reasons

absence of the supplier at the place of location;

loss of the supplier's accounting documents.

68. The provisions of subparagraph 1) and 2) of paragraph 67 of these Rules shall apply taking into account the provisions of paragraph 3 of Chapter 3 of these Rules.

69. In this case, the amount of excess VAT unconfirmed by the results of the thematic audit is subject to refund as the suppliers of goods, works and services eliminate violations of tax legislation, by including the taxpayer in the claim in subsequent tax periods within the limitation period.

In this case, the SRA performing a thematic audit, in order to determine the expediency of sending the request specified in paragraph 48 of these Rules, shall analyse the results of the Pyramid report on such suppliers, taking into account the responses received to previously sent requests for the elimination of violations.

70. The act of thematic audit shall specify the grounds for non-recovery of the amounts of excess VAT with indication of the unconfirmed amount for each reason separately.

71. If, as of the date of completion of the thematic audit, there shall be unremoved violations identified by suppliers, the SRA shall attach to the act of tax audit a register of requests sent to territorial SRA for the elimination of identified violations in the form according to Annex 9 to these Rules.

72. The amount of excess VAT to be refunded based on the results of the thematic audit shall be calculated by excluding all identified violations from the amount of excess VAT specified in the request, taking into account previously refunded amounts.

73. The conclusion to the thematic audit report shall be drawn up not later than the 25th (twenty-fifth) day of the last month of the quarter, in a number of at least 2 (two) copies and shall be signed by the SRA officials. One copy of the conclusion to the thematic audit report shall be handed over to the service recipient, who shall put a mark on the other copy of the conclusion to the thematic audit report.

The refund of excess VAT on the conclusion shall be made in accordance with the procedure and terms, in accordance with the procedure for maintaining personal accounts provided for by Article 104 of the Tax Code.

## **Paragraph 2. Procedure for counter -audits within the scope of the thematic verification**

74. In accordance with Article 143 of the Tax Code, the SRA, which carries out a thematic audit, shall appoint counter-audits of individuals who carried out transactions

with the taxpayer under audit in order to obtain additional information about such transactions, confirm the fact and content of transactions.

75. The counter -audit shall be carried out at the location of the individuals in respect of whom the decision to conduct the counter check has been made.

The SRA, which carries out a thematic check, shall send a request for a counter audit to individuals registered at the location in other territorial SRA.

76. The SRA, having received a request for a counter-audit, conducts such a verification within no more than 10 (ten) working days from the date of receipt of the request.

When conducting a counter audit, when establishing the facts specified in paragraph 47 of the Rules, the employees of the state department of internal affairs, which carries out the thematic verification, shall be included in the composition of the inspectors.

77. In the course of the counter-audit appointed in accordance with paragraph 74 of these Rules, the following issues shall be subject to mandatory consideration:

1) terms of delivery of goods:

origin of goods - information about suppliers, cost per unit of goods, type and volume of goods sold, brand of goods or other distinctive features of goods, information about the manufacturer with the attachment of a passport or certificate of origin (if any), information on the import of goods;

conditions and date of transfer of ownership of the goods (when shipping from the warehouse of the seller or supplier, when delivering the goods);

storage conditions of goods - availability of own or rented storage facilities in which the goods have been stored, with the attachment of contracts or title documents, storage periods;

delivery or transportation of goods - information about the transport enterprise or vehicle to which the goods have been delivered according to the submitted documents (goods and transport, railway waybill or accompanying waybill, waybills, transportation route) indicating the place of departure and the place of delivery.

availability of employees - number, information about the manager and responsible employee who interacts within the framework of the counter-audit, information about the persons who signed the invoices;

2) conditions for the provision of services, performance of work:

availability of employees - number, information about the manager and responsible employee who interacts within the framework of the counter-audit, information about the individuals who signed the acts of work performed;

type, nature, scope and cost of rendered services, performed works, specifications of services or works, date of signing of certificates of works performance with

attachment of documents confirming the fact of works performance, services rendering

;

availability or leased material and technical base - information on available vehicles, special equipment, equipment on the balance sheet and other equipment necessary to perform work, provide services;

availability of additional documents indicating the completeness and reliability of the work performed, the services rendered, depending on the specifics (design and estimate documentation, marketing reports, work schedules and other documentation);

place (address) of rendering services, performance of works;

availability of subcontracting (outsourcing) organizations that actually provided services and performed work;

3) payment terms for goods, works or services:

type of payment - for non-cash or cash payment;

availability of assignment agreements in the absence (partial absence) of payment for goods, works or services;

information on barter operations;

information on recognition of liabilities (claims) as doubtful or their cancellation.

4) availability of court decisions on invalidation of transactions;

5) information on re-registration, all founders and managers;

6) other information concerning:

capitalization of goods (works, services) received under transactions, proceeds from the sale of goods (works, services), property;

acquisition of goods (works, services) or shipment of goods, performance of works, provision of services according to documents issued in violation of the requirements established by the legislation of the Republic of Kazakhstan, including those with corrections, clean-ups, vague, unclear signatures, stamps, seals of organizations, with the exception of legal entities related to private enterprises, without concluding contracts in writing;

availability of administrative proceedings for payment in cash of more than 1000 MCI for purchased goods, works, services under a civil law transaction;

offsetting VAT amounts on mutual settlements with the supplier, in relation to the head (founder) of which a criminal case on an offense under Article 216, 245 and 246 of the Criminal Code of the Republic of Kazakhstan has been registered in the Unified Register of Pre-trial Investigation, as well as for which information has been received from law enforcement agencies on signs and facts of tax evasion;

offsetting VAT amounts on mutual settlements with counterparties whose registration or re-registration shall be declared invalid;

offsetting VAT amounts on mutual settlements with a supplier in respect of which administrative proceedings have been initiated under Article 280 of the Code of the Republic of Kazakhstan "On administrative offenses";

determination of objects of taxation and (or) objects related to taxation on the basis of indirect methods in the manner established by paragraph 3 of the Tax Code;

When conducting a counter tax audit, the SRA send requests for additional information from the authorized bodies necessary to verify the terms of the transaction.

78. When conducting a counter-audit, appointed in accordance with paragraph 74 of the Rules, along with the issues specified in paragraph 77 of these Rules, the issue of establishing the risks of non-consumption of goods in the implementation of activities that meet the goals of creating a free (special, special) economic zone (hereinafter referred to as SEZ) on the basis of accounting documents and available information in the SRA.

79. A counter-audit with the direct supplier shall also be assigned if the supplier:

1) when calculating in cash with the service recipient exceeded the minimum established by Article 402 of the Tax Code;

2) be a VAT payer who set off VAT in accordance with subparagraph 4) of paragraph 1 of Article 400 of the Tax Code;

3) be a VAT payer deregistered in the reporting tax period and did not reflect taxable turnover in the liquidation reporting in accordance with subparagraph 3) of paragraph 1 of Article 369 of the Tax Code;

4) be an intermediary (agent, commissioner or attorney);

5) be a forwarding agent;

6) included in the list submitted by the service recipient as a supplier of goods of its own production.

The provisions of this paragraph shall not apply to transactions between the inspected taxpayer and its direct supplier - the taxpayer subject to tax monitoring. Validation of VAT amounts on transactions with a taxpayer subject to tax monitoring shall be carried out by the SRA, which has appointed a thematic audit, based on tax reporting data and (or) the information system of electronic invoices available to the tax authorities.

**Footnote. Paragraph 79 – in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 12.03.2024 № 137 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

80. When conducting a counter audit, issues that shall be established by the Department of Internal Affairs that carries out the thematic audit shall be considered.

**Paragraph 3. Peculiarities of conducting inspections to confirm the reliability of excess value added tax amounts refunded from the budget to the service recipient in respect of which the simplified procedure has been applied**

81. When refunding the excess VAT to the service recipient in accordance with paragraph 2 of Chapter 2 of these Rules, the remaining amount of excess VAT accumulated on the declaration at the end of the reporting tax period shall be subject to refund based on the results of a tax audit to confirm the reliability of the amounts of excess VAT presented for refund, including those refunded in a simplified procedure.

82. When conducting a thematic audit to confirm the reliability of the amounts of excess VAT refunded from the budget to the service recipient, in accordance with Article 434 of the Tax Code, an unscheduled thematic audit, as well as the inclusion of the issue of confirming the reliability of the amounts of excess VAT submitted for refund in the comprehensive audit, the provisions of Article 152 of the Tax Code and paragraph 1 of Chapter 4 of these Rules shall apply.

83. The amount of excess VAT to be refunded based on the results of such an audit shall be

determined by the following calculation:

$S = F - V - N$ , where

S = amount of VAT to be refunded, not more than the amount of VAT specified in the request;

F = the amount of excess accumulated on the declaration at the end of the reporting tax period;

V = VAT amount refunded in a simplified procedure and according to the results of previous thematic audit;

N = VAT amount not confirmed by thematic audit.

At the same time, if the S value is negative, then this amount is refunded from the budget, but not subsequently confirmed by the results of tax control and is payable to the budget in accordance with paragraph 19 of these Rules.

**Footnote. Paragraph 83 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

**Paragraph 4. Peculiarities of inspections to confirm the reliability of the amount of refund of excess value added tax of a free (special) economic zone, as well as a free (special) economic zone, the limits of which fully or partially coincide**

84. When conducting a thematic audit at the request of the service recipient in connection with the application of Articles 389 and 391 of the Tax Code, the provisions of Chapter 3 and paragraph 3 of Chapter 4 of these Rules shall apply.

85. Refund of excess VAT to the service recipient, which shall be the supplier of goods sold to the territory of the SEZ, shall be made in terms of imported goods actually consumed in the implementation of activities that meet the goals of creating the SEZ.

86. The service provider shall send requests within ten (10) working days from the date of commencement of the thematic audit in the course of the thematic inspection appointed on the basis of the request:

in order to confirm the fact of consumption by the SEZ participant of imported goods to the SEZ territory in order to carry out activities that meet the goals of creating a SEZ, in the SRA, which carried out the release of goods in the customs procedure of the free customs zone in terms of imported goods (hereinafter referred to as the customs procedure of the FCZ), as well as to confirm the actual consumption of goods in the SEZ territory.

to obtain additional information about such operations, confirmation of the fact and content of operations, in the SRA at the location of the SEZ participant as part of a counter-audit in accordance with paragraph 2 of Chapter 4 of these Rules.

87. The SRA, which carried out the release of goods in the customs procedure of FCZ, received a request, shall send a response within 15 (fifteen) working days from the date of receipt of such a request.

At the same time, the response shall indicate information on the cost of goods imported into the territory of the SEZ, the actual consumption in activities that meet the goals of creating the SEZ, based on the data of the available IS information and the data provided by the SEZ participant.

88. When determining the amount of VAT subject to refund, the information of the SRA that issued the goods in the customs procedure of the FCZ and the results of counter tax audits shall be taken into account.

89. If, within the framework of tax control, the fact of non-fulfilment by the service recipient of the conditions for the actual consumption of imported goods on the territory of the SEZ, placed under the customs procedure of the FCZ, goods shall be recognized as taxable imports and shall be subject to VAT from the date of import of goods to the territory of the SEZ with the accrual of penalties from the date established for the payment of VAT on imported goods, in the manner and amount determined by the customs legislation of the EAEU and (or) the Code of the Republic of Kazakhstan " On customs regulation in the Republic of Kazakhstan" (hereinafter referred to as the Code).

90. If the taxable turnover is adjusted downward or the VAT rate in the IS of electronic invoices and (or) tax reporting, the previously refunded amount shall be subject to refund to the budget in accordance with paragraph 19 of these Rules.

**Paragraph 5. Peculiarities of conducting audit to confirm the reliability of the amount of refund of excess value added tax on services related to international transportation**

91. When conducting a thematic audit at the request of a taxpayer in connection with the application of Article 387 and 448 of the Tax Code, the provisions of Chapter 3 and paragraph 5 of Chapter 4 of these Rules apply.

92. The excess of VAT on international transportation shall be refunded in accordance with Article 429 of the Tax Code.

If the conditions stipulated in paragraph 62 of these Rules are met, the amount of excess VAT credited for the tax period for which the claim has been submitted shall be refunded

If the conditions are not met, the amount of excess VAT shall be subject to refund in terms of the amount of VAT offset by international transportation used for the purpose of sales turnover at a zero rate.

At the same time, the amount of excess VAT subject to refund shall be calculated by applying the share of the physical volume of international traffic in the total volume of traffic to the amount of VAT set off for the tax period for which the claim shall be submitted.

The physical volume shall be:

for passenger transportation - the number of passengers;

for cargo transportation - the weight of goods;

for pipelines - the volume of goods moved through trunk pipelines;

for the remaining categories, the physical volume used in the relevant industry.

When several categories of international transport are carried out simultaneously, the specific gravity of the physical volume shall be calculated for each category separately according to the following calculation:

$N_m = P_{om}/P_{ov} * P_{sv}/O_o * N_z$ , where

$N_m$  = amount of excess VAT to be refunded for each individual category of international carriage;

$P_{om}$  = physical volume of international transport in this category;

$P_{ov}$  = physical volume of all traffic in this category;

$P_{sv}$  = taxable turnover for all transportation in this category;

$O_o$  = taxable turnover for all types and categories of transportation;

$N_z$  = amount of VAT charged.

The excess VAT amounts to be refunded for each individual category of international transportation determined for this calculation shall be summed up.

All calculations under this paragraph shall be made for the tax period for which the claim shall be submitted.

93. Documents confirming international transportation shall be:

1) when transporting goods:

in international road traffic - delivery note and (or) bill of lading;

in international railway communication, including in direct international railway-ferry communication and international railway-water communication with transshipment of cargo from railway to water transport - a bill of a single sample;

air transport - consignment note (air waybill);

by sea - bill of lading or sea waybill;

transit by two or more modes of transport (mixed transportation) - a single consignment note (single bill of lading);

on the main pipeline system:

a copy of the declaration for goods placed under the customs procedures of export and release for domestic consumption, for the calculation period, or a declaration for goods placed under the customs procedure of customs transit, for the calculation period ;

acts of work performed (services rendered), acts of delivery and acceptance of goods from the seller or from other individuals who previously delivered the specified goods to the buyer or other individuals who carry out further delivery of the specified goods;

2) when transporting passengers, baggage and cargo luggage:

road transport:

for regular transportation - a report on the sale of tickets sold in the Republic of Kazakhstan, as well as passenger ticket pay slips drawn up by bus stations (bus stations ) along the route;

for irregular transportation - a contract for the provision of transport services in international traffic;

by rail:

report on the sale of travel, transportation and postal documents sold in the Republic of Kazakhstan;

calculation statement on passenger tickets sold in the Republic of Kazakhstan in international traffic;

balance sheet for mutual calculations for passenger transportation between railway administrations and report on execution of travel and transportation documents;

by air:

a general declaration;

passenger manifest;

cargo manifest;

logit (central loading diagram);  
master load list (travel ticket and baggage receipt);  
for the service of passenger trains (cars) in international traffic:  
full-scale passenger train sheet.

Documents specified in this paragraph shall be made in hard copy and/or in electronic form.

94. The declaration for goods in the form of an electronic document, according to which there shall be a notification of the customs authorities of the EAEU member states about the actual export of goods in the IS SRA, shall be also a document confirming the export of goods. If there is a declaration for goods in the form of an electronic document provided for by this paragraph, the submission of documents established by paragraph eight of subparagraph 1) of part one of paragraph 4 of Article 387 of the Tax Code shall not be required.

**Paragraph 6: Specifics of audits to confirm the accuracy of refunds of excess value-added tax on the sale of fuel and lubricants by airports and ground handling service providers when refuelling aircraft of foreign airlines engaged in international flights and international air transportations.**

**Footnote. The title of paragraph 6 - in the wording of the order of the Acting Deputy Prime Minister - Acting Minister of Finance of the Republic of Kazakhstan dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

95. When conducting a thematic audit at the request of a taxpayer in connection with the application of Article 388 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules shall apply.

96. Refund of excess VAT, airports, ground handling service providers selling fuels and lubricants when refuelling aircraft of foreign airlines performing international flights, international air transportation, shall be made in terms of fuels and lubricants that have been used when refuelling aircraft of foreign airlines performing international flights, international air transportation.

**Footnote. Paragraph 96 – in the wording by the order of the Acting Deputy Prime Minister - Acting Minister of Finance of the Republic of Kazakhstan dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

97. To confirm the fact of sale of fuel and lubricants used in refuelling of aircraft of foreign airlines performing international flights, international air transportation by the service provider during the thematic audit, a request shall be sent to the authorized organization in the field of civil aviation within 10 (ten) working days from the date of the start of the thematic audit, for participation of the employee in the thematic audit.

98. When determining the amount of excess VAT to be refunded, the conclusion of an employee of an authorized organization in the field of civil aviation participating in a thematic audit to confirm the fact of the flight by a foreign airline and the amount of fuel and lubricants sold is taken into account (broken down by airlines), presented in the form and in accordance with the Rules for submitting the conclusion of an employee of an authorized organization in the field of civil aviation participating in a thematic audit to confirm the reliability of VAT amounts presented for refund, confirming the fact of a flight by a foreign airline and the amount of fuel and lubricants sold (in the context of airlines), approved by order of the Minister of Finance of the Republic of Kazakhstan dated February 5, 2018 № 122 "On approval of the Rules and the form of submission of the conclusion of an employee of an authorized organization in the field of civil aviation participating in a thematic audit to confirm the reliability of the amounts of value added tax presented for refund, confirming the fact of the flight by a foreign aircraft and the number of fuels and lubricants sold (by airlines) "(registered in the Register of State Registration of Regulatory Legal Acts under № 16461).

99. At the same time, the conclusion provided for in paragraph 98 of these Rules shall be submitted by an employee of an authorized organization in the field of civil aviation in cases of flights in respect of which, in accordance with the customs legislation of the EAEU and (or) customs legislation of the Republic of Kazakhstan, customs clearance and customs control shall not be provided.

100. The conclusion provided for in paragraph 98 of these Rules shall be submitted by an employee of an authorized organization in the field of civil aviation no later than 5 (five) working days before the completion of the thematic audit.

**Paragraph 7: Specifics of audits to confirm the accuracy of refunds of excess value added tax on the sale of refined gold to the National Bank of the Republic of Kazakhstan from raw materials of own production to replenish assets in precious metals by service recipients who are entities engaged in the production of precious metals and individuals who became owners of refined gold as a result of its processing.**

101. When conducting a thematic audit at the request of the service recipient, in connection with the application of Article 392 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules shall apply.

102. VAT excess shall be refunded to the service recipient producing precious metals and to individuals who became owners of refined gold as a result of its processing upon sale to the National Bank of refined gold from raw materials of own production for replenishment of assets in precious metals, if there are supporting documents:

1) an agreement on the general conditions for the purchase and sale of refined gold to replenish assets in precious metals concluded between the taxpayer and the National Bank;

2) copies of documents confirming the value of the refined gold sold to the National Bank;

3) copies of documents confirming the receipt of refined gold by the National Bank indicating the amount of refined gold.

103. Raw materials obtained by the taxpayer independently or acquired by him for the purpose of processing shall be raw materials of his own production.

**Paragraph 8: Peculiarities of audits to confirm the reliability of the amounts of refunds of excess value added tax on the sale of goods of own production to taxpayers operating in the territory of the Republic of Kazakhstan under a subsoil use contract, production sharing agreement (contract), in accordance with the terms of which imported goods shall be exempt from value added tax**

104. When conducting a thematic audit at the request of the service recipient, in connection with the application of a zero VAT rate when making a sales turnover in accordance with paragraph 1 of Article 393 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules apply. At the same time, the provisions of paragraph 65 of these Rules for the purposes of this section shall not apply.

105. For the purposes of this paragraph, a turnover taxed at a zero rate shall be a turnover for the sale of goods of own production to taxpayers operating under a subsoil use contract, production sharing agreement (contract) for those types of goods that shall be exempt from VAT upon import under these contracts.

If the subsoil use contract, production sharing agreement (contract) defines a list of imported goods exempt from VAT, turnover at a zero rate shall be imposed only on the sale of goods specified in this list.

If the subsoil use contract, production sharing agreement (contract) provides for VAT exemption for all imported goods, turnover for the sale of all goods of own production shall be subject to a zero rate.

At the same time, taxpayers operating under the subsoil use contract, agreements of the production sharing contract shall be included in the List of taxpayers performing activities under the subsoil use contract and agreements in the Republic of Kazakhstan (of the contract) on production sharing, in accordance with the terms of which imported goods shall be exempt from VAT, approved by order of the Acting Minister of Energy of the Republic of Kazakhstan dated February 28, 2018 № 71 "On approval of the list of taxpayers carrying out activities in the Republic of Kazakhstan under the

subsoil use contract, agreements (contract) on production sharing, according to the terms of which imported goods shall be exempt from value added tax " (registered in the Register of State Registration of Regulatory Legal Acts under № 16752).

**Footnote. Paragraph 105 as amended by the order of the Acting Deputy Prime Minister - Acting Minister of Finance of the Republic of Kazakhstan dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

106. For the purposes of this section, a product (commodity) produced by a taxpayer for which there shall be a certificate of origin is recognized as a product of own production.

When conducting a thematic audit, it is mandatory to establish the fact of production of the sold goods according to accounting data, accounting documents and other information available in the SRA, as well as the presence of a certificate of origin

107. Documents confirming the turnover for the sale of goods specified in paragraph 105 of these Rules shall be:

- 1) a contract for the supply of goods to taxpayers carrying out activities in the Republic of Kazakhstan under a subsoil use contract, production sharing agreement (contract), in accordance with the terms of which imported goods shall be exempt from VAT, indicating in it that the supplied goods shall be intended to fulfill the working program of the subsoil use contract, production sharing agreement (contract);
- 2) copies of shipping documents confirming the shipment of goods to taxpayers;
- 3) copies of documents confirming the receipt of goods by taxpayers.

108. In order to obtain additional information about such transactions, to confirm the fact and content of transactions on the sale of goods specified in paragraph 106 of these Rules, counter checks are appointed with taxpayers specified in paragraph 105 of these Rules in accordance with paragraph 8 of Chapter 4 of these Rules.

**Paragraph 9. Specifics of audits to confirm the accuracy of refunds of excess value added tax on the sale of unstable condensate produced and sold by a subsoil user operating under a subsoil use contract referred to in paragraph 1 of Article 722 of the Tax Code from the territory of the Republic of Kazakhstan to the territory of other member states of the Eurasian Economic Union**

109. When conducting a thematic audit at the request of the service recipient, in connection with the application of Article 393 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules shall apply.

110. VAT shall be imposed at zero rate on the turnover of unstable condensate produced and sold by a subsoil user operating under the subsoil use contract specified

in paragraph 1 of Article 722 of the Tax Code from the territory of the Republic of Kazakhstan to the territory of other EAEU member states.

The provisions of this section shall apply to taxpayers included in the List of taxpayers operating under the Subsoil Use Contract, sales volumes of unstable condensate of which from the territory of the Republic of Kazakhstan to the territory of other EAEU member states shall be subject to value added tax at a zero rate, approved by the order of the Acting Minister of Energy of the Republic of Kazakhstan dated April 13, 2018 № 126 "On approval of the list of taxpayers, operating under the subsoil use contract, whose turnover for the sale of unstable condensate from the territory of the Republic of Kazakhstan to the territory of other member states of the Eurasian Economic Union shall be subject to value added tax at a zero rate " (registered in the Register of State Registration of Regulatory Legal Acts under № 16836).

111. Documents confirming the sale of unstable condensate specified in paragraph 110 of these Rules shall be:

1) an agreement (contract) for the supply of unstable condensate exported (exported) from the territory of the Republic of Kazakhstan to the territory of other EAEU member states;

2) act of taking readings from devices for metering the amount of unstable condensate sold through the pipeline system;

3) act of delivery and acceptance of unstable condensate exported from the territory of the Republic of Kazakhstan to the territory of other EAEU member states through the pipeline system.

Readings from metering devices for the amount of unstable condensate sold through the pipeline system shall be taken in accordance with the Rules for Readings from Metering Devices for the Amount of Unstable Condensate Sold through the Pipeline System, approved by order of the Acting Minister of Energy of the Republic of Kazakhstan dated 13 April 2018 № 127 'On Approval of the Rules for Readings from Metering Devices for the Amount of Unstable Condensate Sold through the Pipeline System' (registered in the Register of State Pipelines). (registered in the Register of State Registration of Regulatory Legal Acts under № 16847).

112. The provisions of paragraph 65 of these Rules shall not apply for the purposes of this section.

**Paragraph 10: Peculiarities of audits to confirm the reliability of the amounts of refunds of excess value added tax on the sale by a service recipient operating under an intergovernmental agreement on cooperation in the gas industry in the territory of another member state of the Eurasian Economic Union of processed products from goods made on**

**commission, previously exported by this taxpayer from the territory of the Republic of Kazakhstan and processed in the territory of such other member state of the Eurasian Economic Union.**

113. When conducting a thematic audit at the request of the service recipient, in connection with the application of Article 393 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules shall apply.

114. VAT shall be imposed at a zero rate on the sale by a taxpayer operating under an intergovernmental agreement on cooperation in the gas industry in the territory of another EAEU member state of processed products from tolling raw materials previously exported by this taxpayer from the territory of the Republic of Kazakhstan and processed in the territory of such another EAEU member state.

The provisions of this paragraph shall apply to taxpayers included in the List of taxpayers operating under the intergovernmental agreement on cooperation in the gas industry, the turnover of which in the territory of another EAEU member state of products processed from tolling raw materials, previously exported by these taxpayers from the territory of the Republic of Kazakhstan and processed on the territory of such another EAEU member state, shall be subject to VAT at a zero rate, approved by the order of the Acting Minister of Energy of the Republic of Kazakhstan dated February 28, 2018 № 72 "On approval of the list of taxpayers, acting within the framework of the intergovernmental agreement on cooperation in the gas industry, the turnover of which on the territory of another member state of the Eurasian Economic Union of processing products from tolling raw materials, previously exported by these taxpayers from the territory of the Republic of Kazakhstan and processed on the territory of such another member state of the Eurasian Economic Union, shall be subject to value added tax at a zero rate " (registered in the Register of State Registration of Regulatory Legal Acts under № 16641).

115. The documents confirming the sale of the goods specified in paragraph 114 of these Rules shall be:

- 1) contracts (agreements) for the processing of tolling raw materials;
- 2) contracts (agreements) on the basis of which the sale of processed products shall be carried out;
- 3) documents confirming the fact of work on the processing of tolling raw materials;
- 4) copies of shipping documents confirming the export of tolling raw materials from the territory of the Republic of Kazakhstan to the territory of another EAEU member state.

When exporting tolling raw materials via the trunk pipeline system, instead of copies of shipping documents, a certificate of acceptance of such tolling raw materials shall be submitted;

5) documents confirming the shipment of processing products to their buyer - the taxpayer of the EAEU member state, on the territory of which the processing of tolling raw materials has been carried out;

6) documents confirming the receipt of foreign exchange earnings on sold processed products to the taxpayer's bank accounts in the STB in the Republic of Kazakhstan;

7) the conclusion of the relevant authorized state body on the conditions for processing goods in the territory of the EAEU member state, provided for in paragraph 8 of Article 449 of the Tax Code.

116. When determining the amount of excess VAT to be refunded, the results of the audit carried out in relation to the buyer of processed products by the tax service of the EAEU member state at the request of the STB shall be taken into account.

**Paragraph 11. Peculiarities of audits to confirm the reliability of the amount of refund of excess value added tax on goods, works, services purchased by the service recipient in connection with the construction of buildings and structures for production purposes, first commissioned in the Republic of Kazakhstan**

117. When conducting a thematic audit at the request of the service recipient, in connection with the application of Article 432 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules shall apply.

118. The requirement under this paragraph shall be specified in the next VAT refund for tax periods following the tax period in which the facilities and structures have been commissioned, taking into account the provisions of Article 48 of the Tax Code.

119. The conclusion to the act of thematic audit shall be drawn up no later than the 25th (twenty-fifth) day of the last month of the quarter, in the amount of at least two (2) copies and signed by the service provider's officials. One copy of the conclusion to the act of thematic audit shall be handed over to the service recipient, who shall put a mark on the other copy about receiving the specified conclusion to the act of thematic audit.

120. The refund of the amount of excess VAT that has developed during the construction period for goods, works, services purchased by the taxpayer in connection with the construction of facilities and structures for production purposes, first commissioned in the Republic of Kazakhstan, shall be carried out in the procedure and within the time frame established by paragraph 3 of Article 432 of the Tax Code.

121. The provisions of this section shall apply provided that the following conditions shall be met simultaneously:

- 1) the service recipient shall be an organization operating in the FEZ or newly formed, implementing an investment priority project;
- 2) construction shall be carried out on the basis of a long-term contract specified in paragraph 1 of Article 282 of the Tax Code;
- 3) buildings and structures shall be recognized as fixed assets;
- 4) buildings and structures shall be accepted for operation.

122. When conducting a thematic audit in accordance with Article 432 of the Tax Code, a period of time shall be included in the audited period, starting from the tax period in which the construction of industrial buildings and structures began.

123. The provisions of this paragraph shall not apply to the amount of excess VAT, the refund of which shall be carried out in accordance with Article 429 of the Tax Code , as well as when the excess VAT shall be refunded to the service recipient who has the right to apply the simplified procedure.

**Paragraph 12. Specifics of audits to confirm the accuracy of refunds of excess amounts of value added tax on goods, work and services purchased by the service recipient during the period of geological exploration and field development**

124. When conducting a thematic audit at the request of the service recipient, in connection with the application of Article 432 of the Tax Code, the provisions of Chapter 3 and paragraph 1 of Chapter 4 of these Rules shall apply.

125. If the excess of VAT is formed for goods, works, services purchased by the taxpayer during the period of geological exploration and field development, the refund of the amount of such excess of VAT shall be carried out in the procedure and within the time period established by paragraph 3 of Article 432 of the Tax Code. At the same time, the period of geological exploration and field development shall be understood as the period between the date of conclusion of the relevant subsoil use contract in the procedure prescribed by the legislation of the Republic of Kazakhstan on subsoil and subsoil use, and the date of the start of export of minerals extracted under the relevant subsoil use contract, with the exception of common minerals, groundwater and therapeutic mud.

126. The requirement under this paragraph shall be specified in the next VAT refund for tax periods following the tax period on which the date of commencement of export of minerals extracted under the relevant subsoil use contract falls, with the exception of common minerals, groundwater and therapeutic mud, taking into account the provisions of Article 48 of the Tax Code.

127. The excess of VAT established at the end of the tax period due to the application of Article 432 of the Tax Code shall be refunded within twenty (20) tax

periods in equal instalments starting from the tax period in which the accuracy of the accumulated amount of excess VAT submitted for refund according to the results of the thematic audit shall be confirmed.

128. The conclusion to the act of thematic audit shall be drawn up no later than the 25th (twenty-fifth) day of the last month of the quarter, in the amount of at least two (2) copies and signed by the service provider's officials. One copy of the conclusion to the act of thematic audit shall be handed over to the service recipient, who shall put a mark on the other copy about receiving the specified conclusion to the act of thematic inspection.

129. The refund of the excess of VAT on the conclusion shall be made in the procedure and terms, in accordance with the provisions provided for by the Rules for maintaining personal accounts, approved by the order of the Minister of Finance of the Republic of Kazakhstan dated February 27, 2018 № 306 "On approval of the Rules for maintaining personal accounts" (registered in the Register of state registration of regulatory legal acts under № 16601).

130. When conducting a thematic audit of a tax application, similar provisions provided for in Chapters 3 and 4 of these Rules shall apply, with the exception of paragraph 55 of these Rules.

At the same time, the total amount of excess VAT confirmed by the results of the thematic audit assigned according to the tax application should not exceed the amount of VAT indicated in the tax application and the amount of excess VAT available on the personal account of the inspected service recipient as of the date of completion of the thematic audit, in accordance with paragraph 2 of Article 104 of the Tax Code.

The thematic audit specified in this paragraph shall be carried out within the time frame established by Article 146 of the Tax Code.

131. The provisions of this paragraph shall not apply to the amount of excess VAT, the refund of which shall be carried out in accordance with Article 429 of the Tax Code, as well as when the excess VAT shall be refunded to the service recipient who has the right to apply the simplified procedure.

132. If before the start of the thematic audit it is established that the amount of excess VAT indicated in the tax application is not on the service recipient's personal account, and (or) the procedure and deadlines for submitting tax reports established by Articles 208, 209, 210 and 424 of the Tax Code as of the date of submission of the specified tax application, the service provider, have been violated within 10 (ten) working days notifies the service recipient of the refusal to consider the tax application specified in subparagraph 2 of paragraph 3 of Article 145 of the Tax Code.

**Chapter 5. Procedure for appealing against decisions, actions (inaction) of the service provider and (or) their officials and (or) appealing against notification of the results of the inspection on the provision of public services**

133. If the service recipient disagrees with the results of the provision of public services, a complaint shall be filed against the decision, action (inaction) of the service provider and (or) notification of the results of the audit regarding the provision of public services in accordance with section 4 of the Tax Code.

134. Filing and consideration of a complaint about the notification of the results of the audit shall be carried out in the procedure prescribed by Articles 178-186 of the Tax Code.

135. In case of disagreement with the results of the provision of public services, the service recipient, in accordance with paragraph 2 of Article 177 of the Tax Code, shall appeal the notification of the results of the audit to the court.

136. The service recipient shall appeal the actions (inaction) of the service provider to a higher SRA or to the court in accordance with Article 187 of the Tax Code.

137. Actions (inaction) of the service provider shall be appealed in the procedure prescribed by Article 188 of the Tax Code.

138. The complaint of the service recipient received by the service providers directly providing public services shall be subject to consideration in accordance with paragraph 2 of Article 25 of the Law within 5 (five) working days from the date of its registration.

The complaint of the service recipient received by the authorized body for assessment and control over the quality of public services shall be subject to consideration within 15 (fifteen) working days from the date of its registration.

Consideration of a complaint on the provision of public services shall be carried out by a higher administrative body, official, authorized body for assessment and control over the quality of public services (hereinafter referred to as the body considering the complaint).

Complaints shall be submitted to the service provider and (or) the official whose decision, action (inaction) shall be appealed in accordance with paragraph 4 of Article 91 of the APC.

The service provider, the official whose decision, action (inaction) shall be appealed, no later than 3 (three) working days from the date of receipt of the complaint, shall send it and the administrative case to the body considering the complaint.

At the same time, the service provider, the official, the decision, the action (inaction) of which shall be appealed, shall not send a complaint to the body considering the complaint, if he makes a decision or other administrative action that fully meets the requirements specified in the complaint within 3 (three) working days.

Unless otherwise provided by the Law, recourse to the court shall be allowed after appealing in the pre-trial procedure.

Annex 1  
to the Rules of refund  
of excess tax  
for value added tax  
and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax

**List of basic requirements for the provision of public services "Refund of value added tax from budget" (hereinafter referred to as public service)**

Footnote. Annex 1 - in the wording of the order of the Acting Deputy Prime Minister - Acting Minister of Finance of the Republic of Kazakhstan dated 20.03.2023 № 289 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

1	Name of the service provider	Territorial bodies of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan by districts, cities and regions in cities, on the territory of free (special, special) economic zones (hereinafter referred to as SEZ )
2	Methods of public service provision (access channels)	Acceptance of applications and issuance of the result of the provision of public services shall be carried out by the territorial bodies of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan by districts, cities and districts in cities, on the territory of the SEZ (hereinafter referred to as the service provider) through the web portal of the "electronic government" (hereinafter referred to as the portal) and/or information systems of the service provider (hereinafter referred to as the IS)
		On refund of excess value added tax (hereinafter referred to as VAT): 1) service recipients performing sales turnover taxed at a zero rate, which make up at least 70 percent of the total taxable sales turnover for the tax period for which a request for

a refund of the excess VAT has been submitted - within 55 (fifty-five) working days;

2) in other cases - within seventy-five (75) working days.

At the same time, the period for refunding the amount of excess VAT shall begin after the expiry date of 30 (thirty) working days from the period established for submitting a VAT refund in accordance with paragraph 1 of Article 424 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code) (hereinafter referred to as the Tax Code).

3) in a simplified procedure to VAT service recipients who shall meet the requirements provided for in paragraph 2 of Article 434 of the Tax Code - within 15 (fifteen) working days after the expiry date of the last date established by the Tax Code for submitting a VAT refund for the tax period to the service provider, which shall indicate the requirement to refund the amount of excess VAT.

When extending the VAT reporting period in accordance with subparagraph 2) and 3) of paragraph 3 of Article 212 of the Tax Code, the excess of the VAT amount shall be refunded taking into account the extension period;

4) service recipients who have exceeded VAT on goods, works, services purchased in connection with the construction of industrial facilities and structures, first commissioned in the Republic of Kazakhstan, as well as on goods, works, services purchased during the period of exploration and field development after the start of mineral exports - within 20 (twenty) tax periods in equal shares, starting from the tax period in which the validity of the accumulated VAT excess presented for refund shall be confirmed.

At the same time, the conclusion to the act of thematic audit shall be

		drawn up no later than the twenty-fifth day of the last month of the quarter.
4	Form of public service provision	Electronic (partially automated) and/or paper
5	Result of public service provision	<p>The result of the public service provision shall be:</p> <p>in case of refund of excess of VAT amounts provided for by the Tax Code:</p> <p>1) set-off of the excess of the VAT amount against the repayment of the existing tax debt under:</p> <p>VAT, including on account of VAT payable upon receipt of works, services from a non-resident who shall not be a VAT payer in the Republic of Kazakhstan, on account of VAT on imported goods;</p> <p>other types of taxes and (or) payments to the taxpayer's budget;</p> <p>other types of taxes and (or) payments to the budget of structural divisions of a legal entity, if the taxpayer has no tax debt for VAT, other types of taxes and payments;</p> <p>2) set-off of the amount of excess VAT on account of upcoming payments for other types of taxes and payments (on demand), in the absence of tax debt;</p> <p>3) refund the remaining amount of excess VAT to the taxpayer's bank account in the absence of tax debt.</p> <p>The form of providing the result of the provision of public services: electronic and (or) paper.</p>
6	The amount of payment charged from the service recipient in the public service provision, and methods of its collection in cases provided for by the legislation of the Republic of Kazakhstan	Public service shall be provided free of charge to individuals and legal entities
		<p>1) service providers - from Monday to Friday, in accordance with the established work schedule from 9.00 to 18.30, with the exception of weekends and holidays, in accordance with the Labour Code of the Republic of Kazakhstan ( hereinafter referred to as the Labour Code) and the Law of the Republic</p>

7

Schedule of the service provider and information objects

of Kazakhstan "On holidays in the Republic of Kazakhstan" (hereinafter referred to as the Law on Holidays) with a lunch break from 13.00 -to 14.30.

Pre-registration shall not be required to receive the public service, accelerated service shall not be provided;

2) the portal and (or) IS - around the clock, with the exception of technical interruptions in connection with repair work (when the service recipient applies after the end of working hours, on weekends and holidays in accordance with the Labour Code and the Law on Holidays, the application shall be accepted and the result of the public service shall be issued the next working day).

To receive a state service, the service provider shall be provided with a requirement to refund the excess VAT specified in the VAT declaration for the tax period, in the established form - to refund the excess VAT.

Additionally, at:

1) conducting a tax audit on the export of goods to confirm the turnover taxed at a zero rate (if there are turnover data):

a) agreement (contract) for the supply of exported goods;

b) a copy of the declaration for goods with marks of the customs authority issuing goods with premises for the customs export procedure, as well as with a mark of the state revenue authority or customs authority of another member state of the Eurasian Economic Union (hereinafter referred to as the EAEU) located at the checkpoint at the customs border of the EAEU, except for the cases specified in subparagraphs c) and e) of part four of this paragraph;

c) copy of the full declaration for goods with marks of the customs authority that made the customs declaration, when exporting goods

with premises for the customs export procedure:

by trunk pipeline system or by power transmission lines;

using periodic customs declaration;

using temporary customs declaration ;

d) copies of shipping documents.

When exporting goods with premises for the customs procedure of export through the system of main pipelines or along power lines, instead of copies of shipping documents, an act of acceptance of goods shall be submitted;

e) confirmation of the authorized state body in the field of protection of intellectual property rights on the right to the intellectual property object, as well as its value - when exporting the intellectual property object;

f) copies of the declaration for goods with marks of the state revenue body producing goods in the customs export procedure, as well as with a mark of the state revenue body located at the checkpoint of the SEZ "International Centre for Cross-Border Cooperation" Khorgos ";

2) conducting a tax audit on the export of goods to confirm the turnover taxed at a zero rate (if there are turnover data) when further export of goods previously exported outside the customs territory of the EAEU with placement under the customs procedure for processing outside the customs territory, or products of their processing:

a) copies of the declaration for goods , according to which the customs procedure for processing outside the customs territory shall be changed to the customs export procedure;

b) copies of the declaration for goods executed with a room for the customs procedure of processing outside the customs territory;

c) copies of the declaration for goods issued when goods are imported into the territory of a foreign state with

placement under the customs procedure of processing in the customs territory (processing of goods for internal consumption), certified by the customs authority of the foreign state that carried out such registration;

d) copies of the declaration for goods, according to which the customs procedure for processing for domestic consumption in the territory of a foreign state shall be changed to the customs procedure for issuing for domestic consumption in the territory of a foreign state or the customs export procedure;

if there is a declaration for goods in the form of an electronic document provided for in this paragraph, the submission of documents established by subparagraphs 2), 3) and 6) of paragraph 2 and subparagraphs 1) and 2) of paragraph 3 of Article 386 of the Tax Code shall not be required ;

3) conducting a tax audit on the export of goods from the territory of the Republic of Kazakhstan to the territory of another EAEU member state to confirm the turnover subject to VAT at a zero rate:

a) agreements (contracts), taking into account amendments, additions and annexes thereto (hereinafter referred to as agreements (contracts), on the basis of which the export of goods shall be carried out, and when leasing goods or providing a loan in the form of things - leasing agreements (contracts), agreements (contracts) providing for the provision of a loan in the form of things, contracts (contracts) for the manufacture of goods;

b) an application for the import of goods and payment of indirect taxes with a mark of the tax authority of the member state of the Eurasian Economic Union, to the territory of which the goods shall be imported, for the payment of indirect taxes and (or) exemption and (or) other

method of payment (in hard copy in the original or copy or in electronic form);

c) copies of shipping documents confirming the movement of goods from the territory of one EAEU member state to the territory of another EAEU member state.

When exporting goods via the trunk pipeline system or power transmission lines, instead of copies of shipping documents, a goods delivery and acceptance certificate shall be submitted;

d) confirmation of the authorized state body in the field of protection of intellectual property rights on the right to the intellectual property object, as well as its value - when exporting the intellectual property object;

4) carrying out a tax audit when selling in the territory of the EAEU member states products of processing tolling raw materials previously exported from the territory of the Republic of Kazakhstan to the territory of the EAEU member states for processing, with the exception of cases provided for in paragraph 3 of Article 393 of the Tax Code, confirmation of the export of processed products:

a) agreements (contracts) for the processing of tolling raw materials;

b) agreements (contracts) on the basis of which the export of processed products shall be carried out;

c) documents confirming the fact of work on the processing of tolling raw materials;

d) copies of shipping documents confirming the export of tolling raw materials from the territory of the Republic of Kazakhstan to the territory of another EAEU member state.

When exporting tolling raw materials via the trunk pipeline system or power transmission lines, instead of copies of shipping

documents, a goods delivery and acceptance certificate shall be submitted;

e) applications for import of goods and payment of indirect taxes (with a mark of the tax authority of the member state of the Eurasian Economic Union, to the territory of which the processed products shall be imported, for payment of indirect taxes and (or) exemption and (or) other method of payment (on paper in the original or copy or in electronic form);

f) copies of shipping documents confirming the export of processed products from the territory of the EAEU member state.

If the processed products are sold to the taxpayer of the EAEU member state, on the territory of which the work on the processing of tolling raw materials has been carried out, - on the basis of documents confirming the shipment of such processed products.

When transporting processed products via the trunk pipeline system or power transmission lines, instead of copies of shipping documents, a goods delivery and acceptance certificate shall be submitted;

g) documents confirming the receipt of foreign exchange income to the taxpayer's bank accounts in second-tier banks in the Republic of Kazakhstan.

When exporting processed products through foreign trade exchange (barter) operations, when determining the amount of VAT subject to refund, the presence of an agreement (contract), as well as documents confirming the import of goods (performance of work, provision of services) received under the specified operation, shall be taken into account.

With further export to the territory of a state that shall not be a member of the EAEU, products of processing tolling raw materials previously exported from the territory of the

Republic of Kazakhstan for processing on the territory of another EAEU member state, confirmation of the export of processed products shall be carried out on the basis of the following documents:

- a) agreements (contracts) for the processing of tolling raw materials;
- b) agreements (contracts) on the basis of which the export of processed products shall be carried out;
- c) documents confirming the fact of work on the processing of tolling raw materials;
- d) copies of shipping documents confirming the export of tolling raw materials from the territory of the Republic of Kazakhstan to the territory of another EAEU member state.

When exporting tolling raw materials via the trunk pipeline system or power transmission lines, instead of copies of shipping documents, a goods delivery and acceptance certificate shall be submitted;

- e) copies of shipping documents confirming the export of processed products outside the EAEU.

When transporting processed products via the trunk pipeline system or power transmission lines, instead of copies of shipping documents, a goods delivery and acceptance certificate shall be submitted;

- f) declarations for goods with marks of the customs authority of the EAEU member state, which produces goods in the customs export procedure, as well as with a mark of the customs authority of the EAEU member state located at the checkpoint at the EAEU customs border, except for the cases specified in subparagraph g) of this paragraph;
- g) a full declaration for goods with marks of the customs authority of the EAEU member state that made the customs declaration, in the following cases:

export of goods in the customs export procedure via the trunk pipeline system or power transmission lines;

export of goods in the customs export procedure using the periodic declaration procedure;

export of goods in the customs export procedure using the temporary declaration procedure;

h) declarations for goods in the form of an electronic document, according to which there shall be a notification of state revenue authorities in the IS about the actual export of goods, which shall be also a document confirming the export of goods. If there is a declaration for goods in the form of an electronic document provided for by this subparagraph, the submission of documents established by subparagraphs f) and g) of this paragraph shall not be required;

i) documents confirming the receipt of foreign exchange earnings to the bank accounts of the service recipient in second-tier banks in the Republic of Kazakhstan.

When exporting processed products through foreign trade exchange (barter) operations, when determining the amount of VAT subject to refund, the presence of a contract (contract), as well as documents confirming the import of goods (performance of work, provision of services) received under the specified operation, shall be taken into account.

5) conducting a tax audit of international transportation in the EAEU to confirm the turnover subject to VAT at a zero rate:

a) during export - a copy of the application for import of goods and payment of indirect taxes received by the exporter from the importer of goods;

b) upon import - a copy of the application for the import of goods and payment of indirect taxes received from the taxpayer who imported goods into the territory of the Republic of Kazakhstan;

c) acts of work performed, acts of acceptance of goods from the seller or from other persons who previously delivered the specified goods to the buyer or other persons who carry out the further delivery of the specified goods;

d) invoices;

6) when conducting a tax audit for the transportation of goods through the main pipeline system from the territory of one EAEU member state to the territory of the same or another EAEU member state through the territory of the Republic of Kazakhstan:

a) acts of work performed, services rendered, acceptance of goods from the seller or other persons who previously delivered the specified goods to the buyer or other persons who carry out the further delivery of the specified goods;

b) invoices;

7) carrying out a tax audit of work on the processing of tolling raw materials imported into the territory of the Republic of Kazakhstan from the territory of the EAEU member state with the subsequent export of processed products to the territory of the same EAEU member state, confirmation of the fact of work on the processing of tolling raw materials by the taxpayer of the Republic of Kazakhstan are:

a) agreements (contracts) concluded between taxpayers of the EAEU member states;

b) documents confirming the fact of work on the processing of tolling raw materials;

c) documents confirming the import of tolling raw materials into the territory of the Republic of Kazakhstan (including the obligation to import (export) processed products);

d) documents confirming the export of processed products from the territory of the Republic of Kazakhstan (including the fulfilment of the obligation to import (export) processed products);

e) an application for the import of goods and the payment of indirect taxes (on paper in the original or copy) or a list of applications (on paper or in electronic form) confirming the payment of VAT on the cost of work on the processing of tolling raw materials.

When exporting tolling products to the territory of a state that is not a member of the EAEU, the application or list of applications specified in this subparagraph shall not be submitted;

f) documents provided for in paragraph 7 of Article 152 of the Tax Code confirming the receipt of foreign exchange earnings to the taxpayer's bank accounts in second-tier banks in the Republic of Kazakhstan;

g) conclusion of the relevant authorized state body on the conditions for processing goods.

When the taxpayer of the Republic of Kazakhstan performs work on the processing of tolling raw materials imported into the territory of the Republic of Kazakhstan from the territory of one EAEU member state with the subsequent sale of processed products to the territory of another EAEU member state, to confirm the fact of the processing of tolling raw materials by the taxpayer of the Republic of Kazakhstan, the following shall be presented:

a) agreements (contracts) for the processing of tolling raw materials, the supply of finished products concluded between taxpayers of the EAEU member states;

b) documents confirming the fact of work on the processing of tolling raw materials;

c) acceptance certificates for raw materials and finished products;

d) documents confirming the import of tolling raw materials into the territory of the Republic of Kazakhstan, including the obligation to import (export) processed products;

e) documents confirming the export of processed products from the territory of the Republic of Kazakhstan, including the fulfilment of the obligation to import (export) processed products;

f) an application for the import of goods and the payment of indirect taxes confirming the payment of VAT on the cost of work on the processing of tolling raw materials received from the owner of the tolling raw materials;

g) conclusion of the relevant authorized state body on the conditions for processing goods;

h) documents provided for by paragraph 7 of Article 152 of the Tax Code confirming the receipt of foreign exchange earnings to the bank accounts of the service recipient in second-tier banks in the Republic of Kazakhstan.

When the taxpayer of the Republic of Kazakhstan performs work on the processing of tolling raw materials imported into the territory of the Republic of Kazakhstan from the territory of another EAEU member state with the subsequent sale of processed products to the territory of a state that is not a member of the EAEU, to confirm the fact of the processing of tolling raw materials by the taxpayer of the Republic of Kazakhstan, the following shall be presented:

a) agreements (contracts) concluded between taxpayers of the EAEU member states;

b) documents confirming the fact of work on the processing of tolling raw materials;

c) documents confirming the import of tolling raw materials into the territory of the Republic of Kazakhstan (including the obligation to import (export) processed products);

d) documents confirming the export of processed products from the territory of the Republic of

List of documents and information required from the service recipient

required for the public service provision

Kazakhstan (including the fulfilment of the obligation to import (export) processed products);

e) a copy of the declaration for goods issued when exporting goods to the territory of a non-EAEU member state in the customs export procedure certified by the customs authority of the EAEU member state that carried out the customs declaration;

f) declaration of goods in the form of an electronic document, according to which the IS shall contain a notification of the state revenue authorities about the actual export of goods, which shall be also a document confirming the export of goods. If there is a declaration for goods in the form of an electronic document provided for in this subparagraph, the submission of the document established by subparagraph 5) of paragraph 4 of Article 449 of the Tax Code shall not be required;

g) documents provided for in paragraph 7 of Article 152 of the Tax Code confirming the receipt of foreign exchange earnings to the taxpayer's bank accounts in second-tier banks in the Republic of Kazakhstan;

h) conclusion of the relevant authorized state body on the conditions for processing goods.

Work on the processing of tolling raw materials imported into the territory of the Republic of Kazakhstan from the territory of another EAEU member state with the subsequent sale of processed products in the territory of the Republic of Kazakhstan shall be subject to VAT at the rate established by paragraph 1 of Article 422 of the Tax Code.

When importing (exporting) tolling raw materials for processing by the taxpayer of the Republic of Kazakhstan, an obligation to export is presented (import) of processed products, as well as its execution in the procedure, in the form and within

the terms approved by the order of the Minister of Finance of the Republic of Kazakhstan dated February 23, 2018 № 263 "On approval of the Rules for the submission and fulfilment of export obligations (import) of processed products and their forms "(registered in the Register of state registration of regulatory legal acts under № 16589)

Processing of tolling raw materials must comply with the conditions for processing goods established by the authorized body.

The conclusion of the relevant authorized state body on the conditions for processing goods must contain the following information:

a) names, classification of goods and processed products in accordance with the unified Commodity Nomenclature of Foreign Economic Activity of the EAEU, their quantity and cost;

b) date and number of the contract (contract) for processing, processing period;

c) production rates of processed products;

d) nature of processing;

e) information about the individual performing the processing;

8) conducting a tax audit of the turnover of taxpayers who are subjects of the production of precious metals and individuals who became owners of refined gold as a result of its processing, the National Bank of the Republic of Kazakhstan of refined gold from raw materials of its own production to replenish assets in precious metals to confirm the turnover taxed at zero rate (if there are data of turnover):

a) agreement on general terms of purchase and sale of refined gold to replenish assets in precious metals concluded between the taxpayer and the National Bank of the Republic of Kazakhstan;

b) copies of documents confirming the value of refined gold sold to the

National Bank of the Republic of Kazakhstan;

c) copies of documents confirming the receipt of refined gold by the National Bank of the Republic of Kazakhstan indicating the amount of refined gold;

9) conducting a tax audit of the turnover for the sale of international transportation services to confirm the turnover taxed at a zero rate (if there are turnover data):

a) when transporting goods:

in international road traffic - consignment note;

in international rail traffic, including direct international rail-ferry traffic and international rail-water traffic with transshipment of cargo from rail to water transport-consignment note of a single sample;

air transport - consignment note (air waybill);

by sea - bill of lading or sea waybill; transit by two or more modes of transport (mixed transportation) - a single consignment note (single bill of lading);

b) for the main pipeline system:

a copy of the declaration for goods placed under the customs procedures of export and release for domestic consumption, for the calculation period, or a declaration for goods placed under the customs procedure of customs transit, for the calculation period;

acts of work performed (services rendered), acts of delivery and acceptance of goods from the seller or from other individuals who previously delivered the specified goods to the buyer or other individuals who carry out further delivery of the specified goods;

c) when transporting passengers, baggage and cargo luggage:

road transport:

for regular transportation - a report on the sale of tickets sold in the Republic of Kazakhstan, as well as

passenger ticket pay slips drawn up by bus stations (bus stations) along the route;

for irregular transportation - a contract for the provision of transport services in international traffic;

by rail:

report on the sale of travel, transportation and postal documents sold in the Republic of Kazakhstan; settlement statement on passenger tickets sold in the Republic of Kazakhstan in international traffic; balance sheet for mutual settlements for passenger transportation between railway administrations and report on execution of travel and transportation documents;

by air:

a general declaration;

passenger manifest;

cargo manifest;

logit (central loading diagram);

master load list (travel ticket and baggage receipt);

d) for the service of passenger trains (carriages) in international traffic - a full-scale sheet of a passenger train.

If there is a declaration for goods in the form of an electronic document provided for in this paragraph, the submission of documents established by paragraph eight of subparagraph 1) of part one of paragraph 4 of Article 387 of the Tax Code shall not be required;

10) conducting a tax audit of the turnover for the sale of fuels and lubricants carried out by airports, ground handling service providers for the sale of fuels and lubricants carried out by airports, ground handling service providers for refuelling aircraft of foreign airlines operating international flights, international air transportation, to confirm the turnover subject to zero rate (if there are data of turnover):

a) agreement of the airport, ground handling service provider with a

foreign airline, providing for and/or including the sale of fuels and lubricants - during regular flights; application of a foreign airline and ( or) agreement (contract) of the airport, ground handling service provider with a foreign airline - during irregular flights;

b) an expense order or a requirement for refuelling of a foreign aircraft with a mark of the customs authority confirming the refuelling of the aircraft with fuels and lubricants;

c) a document confirming the fact of payment for fuel and lubricants sold by the airport, ground service provider;

d) conclusion of an employee of an authorized organization in the field of civil aviation participating in a thematic audit to confirm the reliability of VAT amounts presented for refund, (exclude) confirming the fact of the flight by a foreign airline and the number of fuels and lubricants sold (by airlines) , in the form and in the procedure approved by order of the Minister of Finance of the Republic of Kazakhstan dated February 5, 2018 № 122 "On approval of the Rules and the form of submission of the opinion of an employee of an authorized organization in the field of civil aviation, participating in the thematic audit to confirm the reliability of value added tax amounts, presented for refund, confirming the fact of the flight by a foreign airline and the number of fuel and lubricants sold (broken down by airlines) "(registered in the Register of State Registration of Regulatory Legal Acts under № 16461);

11) conducting a tax audit when selling goods fully consumed in the implementation of activities that shall meet the goals of creating a SEZ by turnover, to confirm the turnover taxed at a zero rate (if there are turnover data):

a) agreement (contract) for the supply of goods with organizations operating in the SEZ territories;

b) copies of the declaration for goods and (or) transport (transportation), commercial and (or) other documents with a list of goods with marks of the customs authority issuing goods under the customs procedure of the free customs zone (hereinafter referred to as the FCZ);

c) copies of shipping documents confirming the shipment of goods to the organizations specified in subparagraph 1) of this paragraph;

d) copies of documents confirming the receipt of goods by the organizations specified in subparagraph 1) of this paragraph;

if there is a declaration for goods in the form of an electronic document provided for in this paragraph, it shall not be required to submit a copy of the declaration for goods provided for in subparagraph 2) of paragraph 2 of Article 389 of the Tax Code;

12) conducting a tax audit when selling goods consumed or sold in the implementation of activities that meet the goals of creating a SEZ, the limits of which fully or partially coincide with the sections of the customs border of the EAEU to confirm the turnover taxed at a zero rate (if there are turnover data):

a) agreement (contract) for the supply of goods with organizations and (or) entities (hereinafter referred to as entities) carrying out activities on the territory of the SEZ, the limits of which fully or partially coincide with the sections of the customs border of the EAEU;

b) copies of the declaration for goods and (or) transport (transportation), commercial and (or) other documents with a list of goods with marks of the customs authority that issues goods under the customs procedure of FCZ;

c) copies of shipping documents confirming the shipment of goods to the entities;

d) copies of documents confirming the receipt of goods by the entities; when determining the amount of VAT entities to refund in accordance with Article 391 of the Tax Code, the information of the customs authority confirming the sale or actual consumption of imported goods in the implementation of activities that shall meet the goals of creating SEZ, which shall be formed on the basis of the data provided by the SEZ member, shall be taken into account;

13) conducting a tax audit on the sale of self-produced goods to taxpayers operating in the Republic of Kazakhstan under a subsoil use contract, production sharing agreement (contract), in accordance with the terms of which imported goods are exempt from VAT, to confirm the turnover taxed at zero rate (if there are these turnover):

a) a contract for the supply of goods to taxpayers operating in the Republic of Kazakhstan under a subsoil use contract, production sharing agreement (contract), in accordance with the terms of which imported goods shall be exempt from VAT, indicating in it that the supplied goods shall be intended to fulfil the working program of the subsoil use contract, production sharing agreement (contract);

b) copies of shipping documents confirming the shipment of goods to taxpayers;

c) copies of documents confirming the receipt of goods by taxpayers.

Documents confirming the sale of unstable condensate specified in paragraph 2 of Article 393 of the Tax Code shall be:

a) agreement (contract) for the supply of unstable condensate exported (exported) from the territory of the Republic of Kazakhstan to the territory of other EAEU member states;

b) act of taking readings from devices for metering the amount of

unstable condensate sold through the pipeline system;

c) act of delivery and acceptance of unstable condensate exported from the territory of the Republic of Kazakhstan to the territory of other EAEU member states through the pipeline system.

Documents confirming the sale of goods specified in paragraph 3 of Article 393 of the Tax Code shall be:

a) agreements (contracts) for the processing of tolling raw materials;

b) agreements (contracts) on the basis of which the sale of processed products shall be carried out;

c) documents confirming the fact of work on the processing of tolling raw materials;

d) copies of shipping documents confirming the export of tolling raw materials from the territory of the Republic of Kazakhstan to the territory of another EAEU member state.

When exporting tolling raw materials via the trunk pipeline system, instead of copies of shipping documents, a certificate of acceptance of such tolling raw materials shall be submitted;

e) documents confirming the shipment of processing products to their buyer - the taxpayer of the EAEU member state, on the territory of which the processing of tolling raw materials has been carried out;

f) documents confirming the receipt of foreign exchange earnings on sold processed products to the taxpayer's bank accounts in second-tier banks in the Republic of Kazakhstan;

g) the conclusion of the relevant authorized state body on the conditions for processing goods in the territory of the EAEU member state, provided for in paragraph 8 of Article 449 of the Tax Code.

Documents submitted by the service recipient during the tax audit conducted by the state revenue body, specified in this paragraph, the service recipients shall submit VAT

amounts upon confirmation of reliability, presented for refund for the tax period for which the VAT declaration has been submitted indicating the requirement to refund the excess of VAT, as well as previous tax periods for which VAT audits have not be carried out, but not exceeding the limitation period.

When contacting the service provider, the service recipient shall receive a coupon with a note on the acceptance of the package of documents, indicating the date and time of receipt of the package of documents.

When contacting by mail, the service provider shall put a mark on the mail notification;

through the portal and/or IS:

the requirement to refund the excess VAT specified in the VAT declaration for the tax period in the form of an electronic document - to refund the excess VAT.

When the service recipient applies through the portal and (or) IS, the status of acceptance of the request for the provision of public service shall be sent to the service recipient.

Information on identity documents, registration (re-registration) as a legal entity, state registration as an individual entrepreneur, contained in state IS, the employee of the service provider shall receive from the relevant state IS.

If the service recipient submits an incomplete package of documents according to the list provided for by the list of basic requirements and (or ) documents with an expired validity period, the service provider refuses to accept the application.

When the service recipient submits documents in electronic form, the processing of documents shall be carried out automatically. At the same time, when submitting an incomplete package of documents in electronic form in accordance with the list provided for by the list of basic requirements and (or) documents with an expired validity

period, the service provider refuses to accept documents.

When the service recipient submits an incomplete package of documents on paper in accordance with the list provided for by the list of basic requirements and (or) expired documents, the service provider refuses to accept the documents.

In the absence of information necessary for the provision of public services in accordance with these Rules, the employee of the service provider, within 2 (two) working days from the date of receipt, shall indicate to the service recipient what requirements the package of documents presented on paper shall not meet and the period for bringing it into compliance.

The deadline for bringing into compliance the documents specified in the notice, submitted in hard copy, shall be two (2) working days.

If within 2 (two) working days from the date of receipt of the notification, the service recipient has not brought the documents submitted on paper in accordance with the requirements, the service provider shall send a refusal to further consider the application.

The grounds for refusing the service recipient to public service provision shall be cases if:

1) the service recipient applied for the public service, making settlements with the budget in special tax regimes established for small businesses, peasant or farm farms, legal entities - producers of agricultural products, aquaculture (fishing) products and rural consumer cooperatives;

2) to the service recipient for tax periods for which it applied the provisions of Article 411 of the Tax Code:

producers of agricultural products, aquaculture products (fish farming), including peasant farms or farms - in terms of sales of goods resulting from the production of agricultural

products, aquaculture products (fish farming), processing of these products of their own production;  
legal entities - on turnover on the sale of goods resulting from the processing of agricultural products, fish products;

agricultural cooperatives by turnover by:

sale of agricultural products, products of aquaculture (fish farming ) of own production, as well as produced by members of such a cooperative;

sale of products obtained as a result of processing agricultural products, products of aquaculture (fish farming ) of own production, purchased from a domestic producer of such products and/or produced by members of such a cooperative;

performance of work, provision of services according to the list approved by order of the Deputy Prime Minister of the Republic of Kazakhstan - Minister of Agriculture of the Republic of Kazakhstan dated February 27, 2018 № 90 "On approval of the list of work performed and (or) services rendered by agricultural cooperatives to their members for the purpose of their turnover " (registered in the Register of State Registration of Regulatory Legal Acts under № 16610), members of such a cooperative for the purpose of making the turns specified in this subparagraph in accordance with subparagraph 3 of paragraph 1 of Article 411 of the Tax Code;

3) as of the tax audit completion date :

no responses to requests for counter audits to confirm the validity of settlements with the supplier;

by suppliers of the inspected taxpayer, violations have been revealed based on the results of the analysis of the "Pyramid" analytical report;

reliability of VAT amounts shall not be confirmed;

Grounds for refusal to public service provision established by the Laws of the Republic of Kazakhstan

reliability of VAT amounts shall have not been confirmed due to the impossibility of counter-audits, including due to:

absence of the supplier at the location;

loss of supplier records.

At the same time, the provisions of the third part of subparagraph 3) of this paragraph shall not apply when eliminating violations identified according to the results of the “Pyramid” analytical report by direct suppliers of the following audited taxpayers:

entitled to apply a simplified procedure for refunding the amount of excess VAT;

implementing an investment project within the framework of the republican industrialization map approved by the Government of the Republic of Kazakhstan, the cost of which shall be at least 150,000,000 times the monthly calculation indicator established by the Law on the republican budget and in force on January 1 of the corresponding financial year in accordance with paragraph 12 of Article 152 of the Tax Code;

carrying out activities under a subsoil use contract concluded in accordance with the legislation of the Republic of Kazakhstan and having an average tax burden ratio of at least 20 percent, calculated for the last 5 years preceding the tax period in which the requirement to refund the amount of excess VAT has been presented;

exploration and/or production of hydrocarbons at sea under the production sharing agreement specified in paragraph 1 of Article 722 of the Tax Code.

The tax audit report shall indicate the basis for non-refund of VAT.

If the grounds for refusal to public service provision are identified, the service provider notifies the service recipient who submitted documents on paper of the preliminary decision to refuse to provide a public service,

		<p>as well as the time and place (method) of the hearing in order to be able to express the service recipient's position on the preliminary decision. A notice of hearing shall be sent to the service recipient who has submitted documents in hard copy at least three (3) working days before the end of the period for rendering the public service. The hearing shall be held not later than 2 (two) working days from the date of notification.</p> <p>Based on the results of hearing the service recipient who submitted documents on paper, a minute shall be drawn up and the service provider issues a permit or a motivated refusal to provide a public service.</p> <p>At the same time, at the request of the service recipient who submitted documents on paper, the hearing procedure may not be carried out.</p> <p>When establishing the fact of completeness of documents submitted on paper, the employee responsible for processing documents enters the documents into IS for further processing on the day of their receipt.</p>
10	<p>Other requirements, taking into account the specifics of the public service provision of including those provided in electronic form and through the State Corporation</p>	<p>Addresses of places of public services shall be posted on:</p> <ol style="list-style-type: none"> <li>1) service provider's Internet resource - <a href="http://www.kgd.gov.kz">www.kgd.gov.kz</a>, <a href="http://www.minfin.gov.kz">www.minfin.gov.kz</a>;</li> <li>2) portal <a href="http://www.egov.kz">www.egov.kz</a>.</li> </ol> <p>The service recipient shall have the opportunity to receive the public service in electronic form through the portal and (or) IS, provided that there shall be an electronic digital signature.</p> <p>The service recipient shall have the opportunity to receive information about the status of the public service provision in the remote access mode through the "personal account" on the portal, the Unified Contact Centre.</p> <p>Contact numbers of the Unified Contact Centre: 1414, 8-800-080-7777.</p>

Annex 2  
to the Rules of refund  
of excess tax  
for value added tax  
and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax  
Form

Notice of ineligibility for simplified refunds of  
excess value added tax

Date

№ \_\_\_\_\_

Department (office) of state revenues for

\_\_\_\_\_

(name of the state revenue authority) hereby shall notify

\_\_\_\_\_

(name of VAT payer)

IIN/BIN

\_\_\_\_\_

on the absence of the right to apply the simplified procedure for refunding excess VAT,  
provided for by paragraph 2 of Article 434 of the Code of the Republic of Kazakhstan "On taxes and  
other mandatory payments to the budget "(Tax Code) in connection with:

(tick as appropriate)

<input type="checkbox"/>	non-compliance with the conditions established by Article 434 of the Tax Code	
<input type="checkbox"/>	non-compliance with the conditions established by Article 429 of the Tax Code	
<input type="checkbox"/>	the presence of an unfulfilled tax obligation to submit tax reports from the moment of the last tax audit or the last refund of excess VAT	
<input type="checkbox"/>	IIN/BIN structural subdivision	Descript
<input type="checkbox"/>	presence of incorrect reflection of the calculated number of taxes and other mandatory payments to the budget on the personal account	
<input type="checkbox"/>	IIN/BIN structural subdivision	Descript

At the same time, it notifies that in accordance with the Rules for the refund of excess VAT and the application of a risk management system in order to confirm the reliability of the amount of excess VAT, excess VAT shall be refunded at the choice of the taxpayer of the procedure and terms provided for in Article 431 of the Tax Code.

On the decision taken - on refusal or consent to the application of the VAT refund procedure provided for in Article 431 of the Tax Code, you must notify the state revenue authorities within five working days. The absence of an answer is the fact of refusal to refund VAT provided for in Article 431 of the Tax Code.

Signature of the head of the state revenue body \_\_\_\_\_

Place for the seal

State revenue authority

\_\_\_\_\_

(name of the state revenue body)

Note: abbreviation:  
 BIN - business identification number;  
 IIN - individual identification number;  
 VAT - value added tax

Annex 3  
 to the Rules for refund  
 of excess tax  
 for value added tax  
 and application of the system  
 of risk management system for the  
 purpose of  
 confirmation of the reliability the amount  
 of  
 excess value added tax

Footnote. Annex 3 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

Form

Notification of the amount of excess value added tax confirmed for refund in a simplified procedure			
Date			
№			
Department (office) of state revenues for			
_____			
(name of the state revenue authority) hereby notifies			
_____			
(name of VAT payer)			
IIN/BIN			
_____			
On the amount of excess VAT confirmed for refund in a simplified procedure using the risk management system:			
On the line	Claim amount	Claim period	VAT amount backflushed (confirmed for refund in a simplified procedure)
300.00.032 II			
300.00.032 III			
300.00.032 IV			
In this connection, you need to submit an Application for the offset and (or) refund of taxes, other mandatory payments, penalties and fines in the form established by the authorized body.			
At the same time, we hereby inform you that in accordance with the Rules for the refund of excess VAT and the application of a risk management system in order to confirm the reliability of the VAT amount, excess VAT shall be refunded at the choice of the taxpayer of the procedure and terms provided for in Article 431 of the Code of the Republic of Kazakhstan "On taxes and other payments to the budget" (hereinafter referred to as the Tax Code) in the amount of KZT _____.			
On the decision taken - on refusal or consent to the application of the VAT refund procedure provided for in Article 431 of the Tax Code, you must notify the state revenue authorities within five working days. The absence of an answer shall be the fact of refusal to refund VAT provided for in Article 431 of the Tax Code.			
Signature of the head of the state revenue body			

---

Place for the seal  
State Revenue Authority

---

(name of the state revenue body)

Note: Abbreviation:

BIN - business identification number;

IIN - individual identification number;

VAT - value added tax.

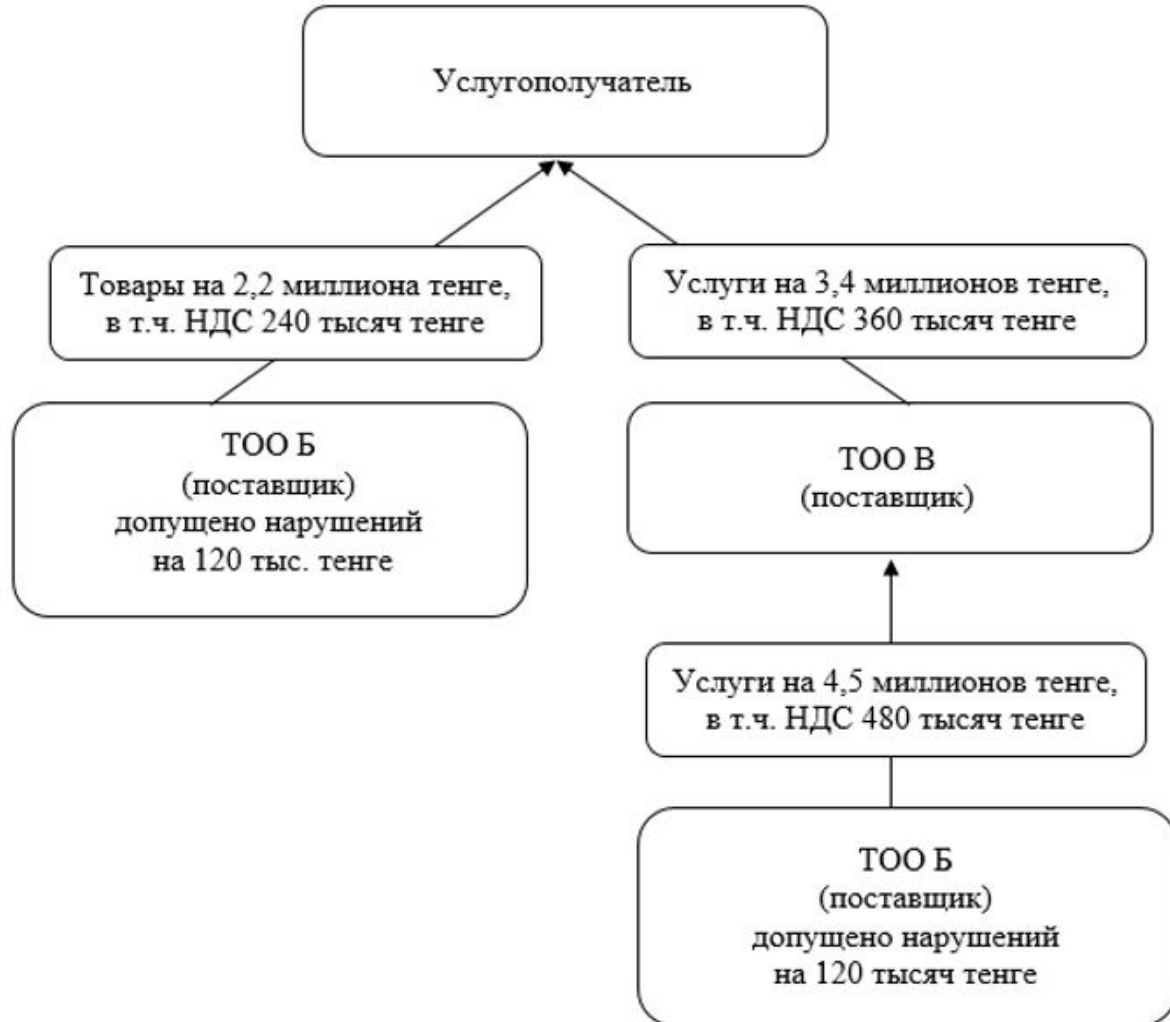
Annex 4  
to the Rules of refund  
of excess tax  
for value added tax  
and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax

### **Sample for determining the amount of excess value added tax to be confirmed**

Footnote. Annex 4 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).



Footnote. Annex 5 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).



Note: from the amount of excess VAT to be confirmed, the smallest of the VAT amounts set off by suppliers of goods, works, services is excluded, starting from each taxpayer within the amount of violation of tax legislation, taking into account duplication at different stages of delivery, to the service recipient who submitted a VAT refund claim or tax application - 120 thousand tenge (within the violation).

Abbreviation:

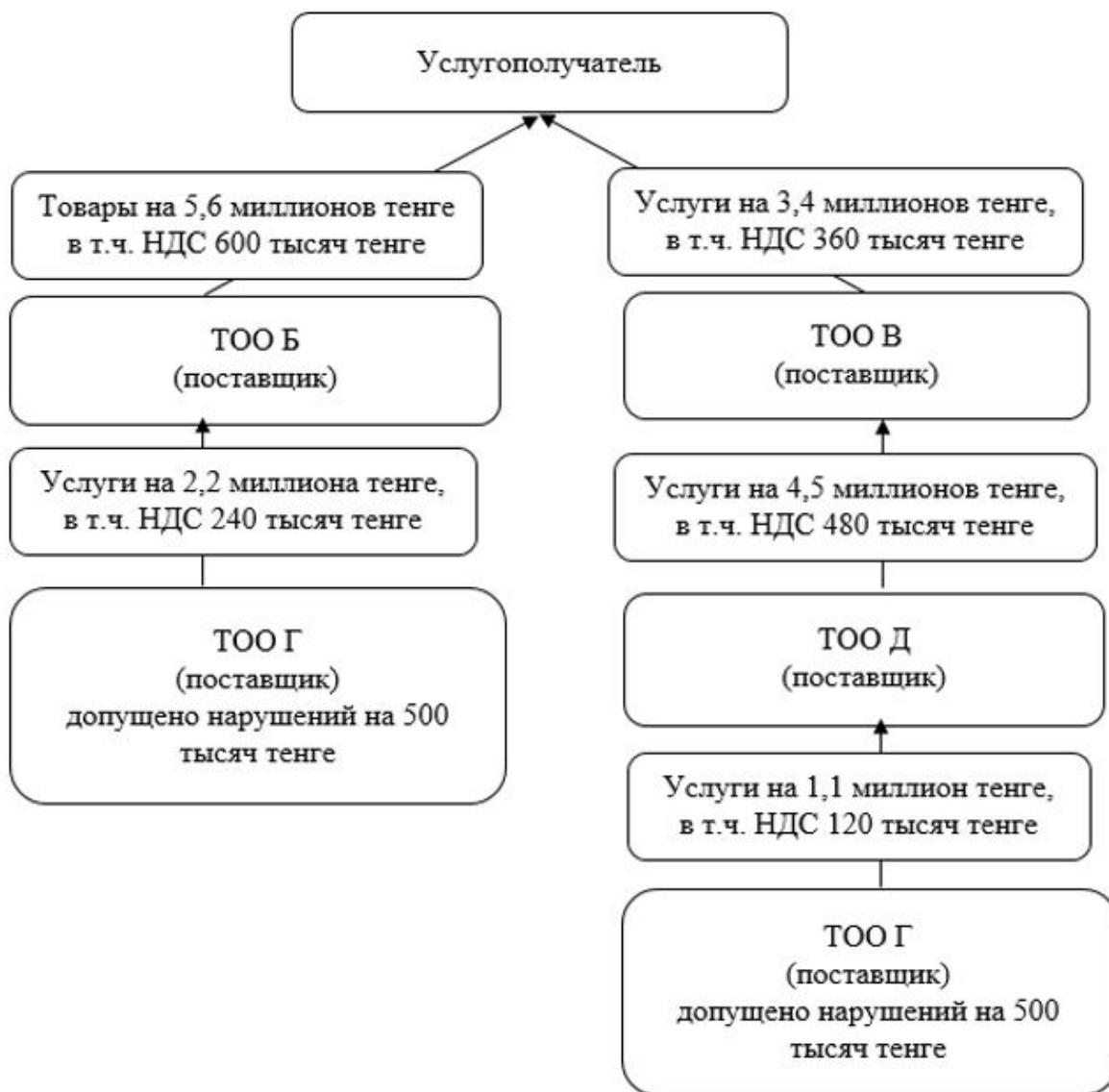
LLP - limited liability partnership.

VAT - value added tax.

and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax

### Sample for determining the amount of excess value added tax to be confirmed

Footnote. Annex 6 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 16.11.2023 № 1198 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).



Note: the least of the VAT amounts set off by suppliers of goods, works, services shall be excluded from the amount of excess VAT subject to confirmation, starting

from each taxpayer within the amount of violation of tax legislation, taking into account duplication at different stages of delivery, to the service recipient who submitted a VAT refund claim or tax application – KZT 360 000 (KZT 240 000 + KZT 120 000).

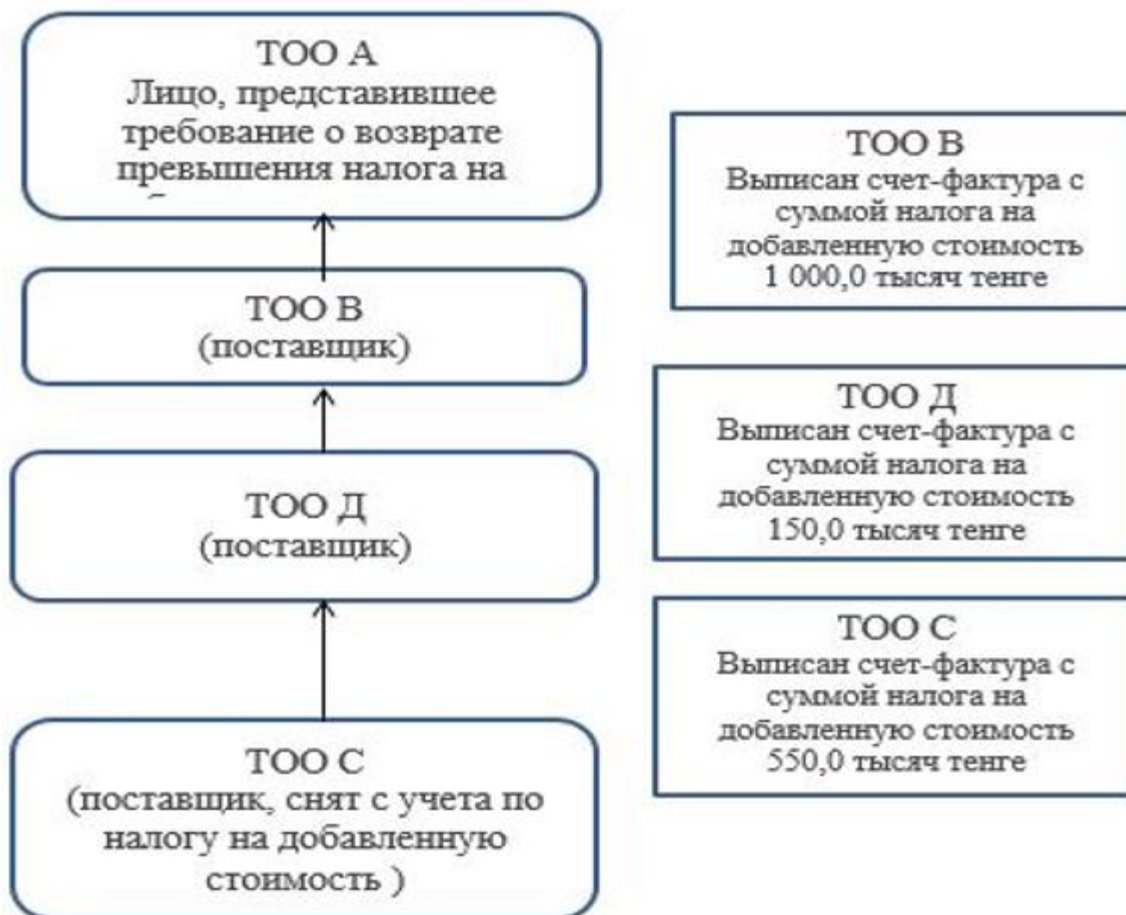
Abbreviation:

LLP - limited liability partnership.

VAT - value added tax.

Annex 7  
to the Rules of refund  
of excess tax  
for value added tax  
and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax

### Sample for determining the amount of excess value added tax to be confirmed



Note: the amount of excess value added tax to be confirmed shall exclude the smallest of the amounts of value added tax set off by suppliers of goods, works,

services, ranging from each taxpayer for whom violations of tax legislation have been established to the taxpayer who submitted a claim for the refund of value added tax or tax application – KZT 150.000.

Abbreviation: LLP - limited liability partnership.

Annex 8  
to the Rules of refund  
of excess tax  
for value added tax  
and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax

**Sample for determining the amount of excess value added tax to be confirmed**



Note: the amount of excess value added tax to be confirmed excludes the smallest of the amounts of value added tax set off by suppliers of goods, works, services, ranging from each taxpayer for whom violations of tax legislation have been established to the taxpayer who submitted a claim for the refund of value added tax or tax application – KZT 150 000.

Abbreviation: LLP - limited liability partnership.

to the Rules of refund  
of excess tax  
for value added tax  
and application of the system  
of risk management system for the  
purpose of  
confirmation of the reliability the amount  
of  
excess value added tax  
Form

## Register of requests sent to territorial bodies of state revenues to eliminate identified violations

№	Name of supplier	Individual Identification Number/ Business Identification Number ( IIN/BIN)	Taxpayer Registration Number ( RNN) (if any)	Value added tax amount ( KZT)	request number	Date of request	Note
1	2	3	4	5	6	7	8

Note: Abbreviation:

BIN - business identification number;

IIN - individual identification number;

RNN - taxpayer registration number.

Annex 2 to the order  
of the Minister of Finance  
of the Republic of Kazakhstan  
dated March 19, 2018 № 391

### Risk criteria

Footnote. The order as added by Annex 2 in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 28.03.2022 № 317 (shall enter into force upon expiry of ten calendar days after the day of its first official publication); in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 16.11.2023 № 1198 shall enter into force upon expiry of ten calendar days after the day of its first official publication).

№	Criterion name	Maximum score	Minimum score
Positive criteria			
1	Participation in tax monitoring	+10	0
2	Activity stability	+10	0
3	Value added tax refund history	+30	0
4	Wage fund	+25	0

5	Number of employees	+25	0
6	Income secured by 1 employee	+20	0
7	Fixed assets	+10	0
8	Property tax	+30	0
9	Export of own products	+20	0
10	Export of goods purchased from the manufacturer	+10	0
11	Implementation of activities in the priority sector	+20	0
12	Participation in investment projects	+20	0
Risk assessment criteria			
1	Tax burden factor	+30	-10
2	Timely payment of taxes	+30	-30
3	Transfer pricing violations	+10	-30
4*	Loss during zero rate period	+10	-50
5*	Re-import of goods	+10	-30
6*	Settlements on fictitious transactions	+20	-50
7	Settlements with unreliable enterprises	+5	-10
8	Settlements with enterprises for which electronic invoice statement shall be limited	+10	-20
9	Settlements with related parties	+10	-10
10	Availability of arrears from suppliers	+10	-30
11	Discrepancies on desk control during the claim period	+5	-50
12	Confirmed violations of office control	+10	-30
Special conditions			
Conversion of foreign exchange earnings Additional positive criteria for priority areas		-	-