

On approval of the Methodology for assessing the non-observed economy

Unofficial translation

Order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan dated August 7, 2019 № 4. Registered with the Ministry of Justice of the Republic of Kazakhstan on August 8, 2019 № 19215.

Unofficial translation

In accordance with subparagraph 5) of Article 12 of the Law of the Republic of Kazakhstan "On State Statistics", subparagraph 34) of paragraph 15 of the Regulations on the Agency for strategic planning and reforms of the Republic of Kazakhstan, approved by the Decree of the President of the Republic of Kazakhstan dated October 5, 2020 № 427 and subparagraph 20) of paragraph 15 of the Regulations on the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated October 23, 2020 №9-нқ, I HEREBY ORDER:

Footnote. The preamble is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

1. To approve the attached Methodology for assessing the non-observed economy.
2. The Department of National Accounts jointly with the Legal Department of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan in the manner prescribed by the legislation shall ensure:
 - 1) state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;
 - 2) sending it to the Republican state enterprise on the right of economic management "Institute of Legislation and Legal Information of the Republic of Kazakhstan" of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion in the Standard control bank of regulatory legal acts of the Republic of Kazakhstan within ten calendar days from the date of state registration of this order;
 - 3) placement of this order on the Internet resource of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan.
3. Control over the execution of this order shall be assigned to the Deputy Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan (G.M. Kerimkhanova).

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

Chairman

N. Aidapkelov

"AGREED"

Ministry of Finance
of the Republic of Kazakhstan

Approved
by the order of the Chairman
of the Committee on Statistics
of the Ministry of National Economy
of the Republic of Kazakhstan
dated August 7, 2019 № 4

Footnote. The text in the upper right corner is in the wording of the order of the Head of the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan dated 24.12.2021 № 47 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Methodology for assessing the non-observed economy Chapter 1. General provisions

1. The Methodology for assessing the non-observed economy (hereinafter - the Methodology) refers to a statistical methodology formed in accordance with international standards and approved in accordance with the Law of the Republic of Kazakhstan "On State Statistics" (hereinafter - the Law).

Footnote. Paragraph 1 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

2. This Methodology shall be applied by the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan (hereinafter - the Bureau) when assessing the non-observed economy in accordance with international standards and for the purposes of the System of National Accounts (hereinafter - the SNA).

Footnote. Paragraph 2 is in the wording of the order of the Head of the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan dated 24.12.2021 № 47 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

3. The purpose of this Methodology shall be to assess the impact of the non-observed economy by types of economic activity on the country's economy.

4. This Methodology uses concepts in the meanings defined in the Law, and the following definitions:

1) the non-observed economy - types of production activities not covered when collecting information from the main sources used to compile national accounts (hereinafter - NOE);

2) gross value added - the value of gross output minus the value of intermediate consumption, which serves as an indicator of contribution to the Gross Domestic Product (hereinafter - GDP) made by individual producers, industries or sectors of the economy (hereinafter - GVA);

3) an employed person – an individual, carrying out activities for payment or by deriving income through the use of property, production and sale of goods, the performance of works, the provision of services;

4) gross output - the output of goods and services, representing the total value of goods and services that are the result of production activities of resident units of the national economy in the reporting period;

5) illegal production of goods and provision of services - production of goods and provision of services, the sale, distribution and possession of which is prohibited by the current legislation of the Republic of Kazakhstan;

6) shadow production (hidden) - a type of activity that is legal, meets certain standards and regulations, but the production activity of which is deliberately hidden from state bodies;

7) unincorporated enterprises - production units that do not have the status of a legal entity and are not independent of their owner;

8) shadow economy (shadow turnover) - an activity in which producers prefer not to declare part or all of their income in order to evade taxes, and also violate labour laws or immigration procedures by carrying out unrecorded hiring of labour or decide to operate without official permission for avoiding lengthy and costly bureaucratic procedures;

9) a resident - an institutional unit which predominant centre of economic interests is located in the economic territory of a given country, that is, it is engaged in economic activity in this territory for a relatively long period (a year or more);

10) unregistered enterprises - enterprises that have not registered their activities in accordance with the current legislation of the Republic of Kazakhstan, in order to evade taxes ;

11) informal sector enterprises - household enterprises that carry out market production of goods and services, and do not have the status of a legal entity, while the informal sector does not include persons employed in households and persons engaged in the production of agricultural products only for own consumption;

12) informal sector production – production defined as a type of production activity carried out by unincorporated enterprises in the household sector that are not registered, the size of the number of employees is less than a certain threshold value and has some kind of market production.

5. To assess the non-observed economy, data from the Bureau, the Ministry of Finance of the Republic of Kazakhstan, as well as administrative sources shall be used, which allow to directly or indirectly assess the non-observed economy and serve as the basis for reliable calculations.

Footnote. Paragraph 5 is in the wording of the order of the Head of the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan dated 24.12.2021 № 47 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 2. Methodological aspects of the non-observed economy Paragraph 1. Types of non-observed economy

6. For the correct identification and measurement of non-observed types of economic activities, the following seven types of non-observed economy are defined: N1, N2, N3, N4, N5, N6 and N7.

A standard set of types of non-observed economic activities is described in Eurostat's Tabular approach on the non-observed economy, given in Annex 1 to this Methodology, and represents a comprehensive and systematic assessment of the non-observed economy to ensure full coverage of national accounts, facilitates international comparisons of data.

Types of the non-observed economy include:

- 1) N1 – producers deliberately not registering;
- 2) N2 - producers deliberately not registering, carrying out illegal activities;

3) N3 - producers who, in accordance with the current legislation of the Republic of Kazakhstan, are not registered;

- 4) N4 - legal entities not covered by supervision;
- 5) N5 - registered entrepreneurs not covered by supervision;
- 6) N6 – producers, knowingly providing inaccurate data;
- 7) N7 - other statistical calculations. Type N7 is subdivided into N7a and N7b.

This classification of non-observed economy types simplifies the process of assessing the non-observed economy.

7. Operations with economic assets (money, property) in the course of which no new goods are produced and services are not provided, and only a redistribution of economic assets occurs, when assessing the non-observed economy, the following are not covered: bribery, theft, fraud (including in the banking sector or in transactions with securities, racketeering, illegal transfer of money abroad) and other illegal actions leading to the redistribution of already created national wealth.

Paragraph 2. Methods for assessing the non-observed economy

8. Methods for assessing the non-observed economy are divided into three groups: direct, indirect and combined.

9. Direct methods of assessing the non-observed economy involve conducting sample observations or using administrative data from administrative sources in order to clarify the

participation of households, individual individuals and enterprises in the formation of the non-observed economy.

Direct methods include the following works:

- 1) additional statistical observations of production volumes in the household sector;
- 2) additional statistical observations of the activities of enterprises in order to identify and determine the true scale of the shadow economy;
- 3) additional observations at points of unorganized trade;
- 4) statistical observations on the use of working time in enterprises;
- 5) study of the results of tax, financial and other audits for compliance with the law in the implementation of economic activities.

Among the direct methods, the most preferred is a household survey aimed at studying the level of well-being, employment, the structure of expenditures and incomes of the population.

10. The indirect method includes additional assessments and calculations based on the use of indirect data established by in-depth study of the available information base on all aspects of the economic phenomenon under study.

The indirect methods include the following works:

- 1) assessment of the size of the shadow market based on discrepancies in national accounts statistics using the income and expenditure method;
- 2) assessment of the shadow turnover based on the data of the tax authorities, taking into account the different propensity for tax evasion among enterprises;
- 3) assessment of the growth of the shadow market depending on the fall in the activity of the working population in the official economy, taking into account the cost of working time;
- 4) use of monetary aggregates (demand for cash money supply).

11. The combined method contains both direct and indirect assessment methods, as well as expert assessments.

12. The choice of method for determining the parameters of non-observed activities of economic entities (hidden, illegal activities) in specific industries depends on the specifics of this industry, the availability of information sources, and the possibility of additional surveys.

Chapter 3. Assessing the non-observed economy

13. For assessing the non-observed economy in the Republic of Kazakhstan, calculations shall be made for the types of non-observed economy N1, N2, N3, N6 and N7 (subtype N7a).

Calculations by the types of non-observed economy N1, N3, N6 and N7 (subtype N7a) are given in paragraphs 1, 2, 3 and 4 of Chapter 3 of this Methodology.

The calculation by type of non-observed economy N2 is given in the Methodology for assessing the volumes of illegal activities, approved by the order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan dated September 8, 2017 № 125, registered in the Register of state registration of regulatory legal acts № 15848.

Calculations based on the type of non-observed economy N4 and N5 shall not be applied by the Bureau, since the statistical business register and processes for collecting and processing data are automated and updated in a timely manner.

Footnote. Paragraph 13 as amended by the order of the Head of the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan dated 24.12.2021 № 47 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Paragraph 1. Calculation by type N1 - the volume of output produced by unregistered enterprises

14. The periodicity of type N1 is annual.

The sources of information for the calculation are:

1) GVA of small enterprises by type of economic activity, calculated on the basis of output of small enterprises;

2) data from the Questionnaire for a sample survey of population employment (hereinafter - the Questionnaire), approved by the order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan dated September 7, 2020 № 34 (registered in the Register of state registration of regulatory legal acts dated September 8, 2020 № 21183).

Footnote. Paragraph 14 as amended by the order of the Head of the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan dated 24.12.2021 № 47 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

15. Description of the algorithm and method of calculation:

1) the coefficient of time worked for a full working week is calculated by dividing the hours worked per week on average per employee by the normal duration of working time, according to the labour legislation of the Republic of Kazakhstan (40 hours).

$$k_{omp} = \frac{t_{omp}}{40} \quad (1)$$

where:

k_{otp} – the coefficient of time worked for a full working week;

t_{otp} – worked per week on average per employee, hours;

40 is the normal duration of working time.

2) the number of full-time employees is determined:

$$q_{no.tn} = q_{ecee} * k_{omp} \quad (2)$$

where:

qполн - the number of employees working full-time (persons);

qвсег - the number of people employed in the main job, total, persons;

kотр - the coefficient of time worked for a full working week.

3) GVA is calculated per one employed person working full time:

$$BDC_{зан} = \frac{BDC_{всег}}{q_{полн}} * 1000 \quad (3)$$

where:

GVAзан - GVA (BDC) per one employed person working full-time by type of economic activity (thousand tenge);

GVAвсег - total GVA (national accounts data), million tenge;

qполн - the number of employees working full time, persons.

Based on the data of the Questionnaire, the number of people employed in the main and additional jobs, working at unregistered enterprises, is determined. Questions characterizing the signs of labour activity in violation of the labour legislation of the Republic of Kazakhstan are given in Annex 2 to this Methodology.

4) the coefficient of hours worked per 40 hours per week is calculated for the employed population in the main job, at unregistered enterprises:

$$k_{omp.o.n.} = \frac{t_{omp.o.n.}}{40} \quad (4)$$

где:

where:

kотр.о.н. - the coefficient of time worked for a full working week for the employed population in their main job, working at unregistered enterprises;

тотр.о.н. - worked out per week on average per one employed in the main job, working at an unregistered enterprise (hours).

5) the number of employed in the main job, working full-time at unregistered enterprises is calculated:

$$q_{полн.о.н.} = q_{всег.о.н.} * k_{omp.o.n.} \quad (5)$$

where:

qполн.о.н.- the number of people employed in the main job, working full time at unregistered enterprises (persons);

qвсег.о.н.- the number of people employed in the main job, working at unregistered enterprises, total (persons);

kотр.о.н. - the coefficient of time worked for a full working week for the employed population in the main job, working at unregistered enterprises.

6) the coefficient of time worked per 40 hours per week is calculated for the employed population in additional work, working at unregistered enterprises:

$$k_{omp.д.н.} = \frac{t_{omp.д.н.}}{40} \quad (6)$$

where:

kотр.д.н. - the coefficient of time worked for a full working week for the employed population in additional work, working at unregistered enterprises;

тотр.д.н. – worked out per week on average per one employed in an additional job working at an unregistered enterprise (hours).

7) the number of people employed in additional work, working full-time at unregistered enterprises is calculated:

$$q_{полн.д.н.} = q_{всег.д.н.} * k_{omp.д.н.} \quad (7)$$

where:

qполн.д.н.- the number of people employed in additional work, working full week at unregistered enterprises (persons);

qвсег.д.н. - the number of people employed in additional work, working at unregistered enterprises (persons);

kотр.д.н. - the coefficient of time worked for a full working week for the employed population in additional work, working at unregistered enterprises.

8) the GVA produced by those employed in the main and additional work, working at unregistered enterprises is calculated:

$$BДC_{N1} = \frac{BДC_{зан} * (q_{полн.о.н.} + q_{полн.д.н.})}{1000} \quad (8)$$

where:

GVAN1 - GVA produced by employees at unregistered enterprises (million tenge);

ГВАзан - GVA per employee, by types of economic activity (thousand tenge);

qполн.о.н. - the number of people employed in the main job, working full week at unregistered enterprises (persons);

qполн.д.н. - the number of people employed in additional work, working full week at unregistered enterprises (persons).

9) intermediate consumption at unregistered enterprises is taken as 25% of GVA (or 20% of gross output):

$$\Pi\Pi_{N1} = B\Delta C_{N1} * 25\% \quad (9)$$

where:

$\Pi\Pi_{N1}$ - intermediate consumption in the production of goods and the provision of services by unregistered enterprises (million tenge);

GVAN1 - GVA produced by employees at unregistered enterprises (million tenge).

10) gross output produced by employees at unregistered enterprises is calculated by summing GVA and intermediate consumption:

$$BB_{N1} = B\Delta C_{N1} + \Pi\Pi_{N1} \quad (10)$$

where:

BBN1 - gross output produced by employees at unregistered enterprises (million tenge);

GVAN1 - GVA produced by employees at unregistered enterprises (million tenge);

$\Pi\Pi_{N1}$ - intermediate consumption in the production of goods and the provision of services by unregistered enterprises.

Section 2. Calculation by type N3 – the volume of output of manufacturers who, in accordance with the law, are not required to register

Footnote. Section 2 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

16. The periodicity of type N3 is annual.

The sources of information for the calculation shall be the following data on informal sector enterprises (households) provided by the Bureau:

1) In agriculture, forestry, and fisheries - the volume of production by households engaged in the cultivation of annual or biennial crops and perennial crops, as well as the breeding of livestock, which produce agricultural products on personal subsidiary plots for their own consumption, sale, or exchange, but are not registered due to the small volume of production, insufficient for mandatory registration as an enterprise. The sources of information for the calculation shall be sample statistical surveys in the field of agriculture;

2) in manufacturing industry – the volume of output produced by households for their own final consumption, sale, or exchange on the market. The source of information for this calculation shall be the data of household survey;

3) in construction – the volume of work performed on the construction of summer houses and other outbuildings on summer cottages and garden plots, garages, and other objects by individuals. The source of information for the calculation shall be the data of household survey;

4) in wholesale and retail trade, repair of cars and motorcycles – the volume of sales of goods and services by households. The trade margin shall be used as the trade output. For vehicle maintenance and repair, household income from services rendered for technical repair and washing of personal vehicles shall be taken into account. The source of information for the calculation shall be the data of household survey.

The income of individuals importing goods for commercial purposes for subsequent resale shall be estimated based on data from the National Bank of the Republic of Kazakhstan, taking into account the analysis of the frequency of trips of Kazakhstan citizens to border countries (the Russian Federation, the Republic of Uzbekistan, the Kyrgyz Republic and the People's Republic of China) and taking into account the average volume of imported goods per trip;

5) In transport, household income from passenger and freight transportation services shall be used. The source of information for the calculation shall be the data of household survey.

Footnote. Paragraph 16 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

17. Adjustments shall be made for individual services:

1) for real estate transactions – income from the informal rental of housing (except for conditional residence in one's own home), non-residential premises and parking spaces by individuals.

The assessment of income from the rental of apartments and individual residential houses by individuals shall be based on official statistical information:

- data from the statistical register of the housing stock;
- statistics on prices in the housing market.

The calculation includes income received from informal (unregistered) rental of housing, i.e., without state registration as a business activity.

Cases where an individual owns more than five apartments are taken into account, assuming that the first two are used by the owner or his relatives, and starting with the third, the apartments are rented out unofficially. Of the total estimated income, 67% is attributed to the unobserved economy.

The calculations also assume that about 5% of individual residential buildings in urban areas are rented out without official registration of the relevant activity.

The source of information for estimating income from the rental of non-residential premises (including commercial premises and parking spaces) by individuals shall be the administrative data and information on average prices for non-residential premises from alternative, publicly available sources.

The calculations assume that 10% of commercial premises and 10% of parking spaces owned by individuals are rented informally. Legal (officially registered) rentals shall be excluded from the total rental volume;

2) for the provision of other individual services – income from services rendered by households in the sewing and repair of clothing, footwear, and metal products, as well as from activities in hairdressing salons and beauty salons. The source of information for the calculation shall be the data of household survey;

3) for the activities of households that hire domestic workers and produce goods and services for their own consumption - income from services provided by households for other individual services (housekeeper, cook, driver, shepherd). The source of information for the calculation shall be the data of household survey;

4) in education – additional payments for tutors and other educational services related to this industry. The cost of services provided by tutors shall be calculated using the following formula:

$$V_r = R_s \times H \times T \times P$$

(11)

where,

V_r – output, tenge;

R_s – number of schoolchildren, people;

H – total duration of an academic year, in weeks;

T – number of lessons per week, units;

P – cost of one academic hour with a tutor, tenge.

When assessing the output, 10% of the total number of students in grades 6, 9, 11, and 12 shall be used;

5) in healthcare – adjustment for medical personnel providing informal medical services. Additional income for medical personnel shall be calculated using the formula:

$$E = U \times Y \times D \times F \quad (12)$$

where,

E – output, tenge;

U – number of medical personnel;

Y – amount of services provided per week, units;

D – average cost of medical services, tenge;

F – number of working weeks per year, units.

When assessing the output 20 % from the number of district nurses;

6) in the arts sector – additional payments for services provided by individuals in the arts and entertainment sector (musicians, artists, toastmasters, performers at informal private events). Additional income shall be calculated using the following formula:

$$E = A \times B \times C \quad (13)$$

where,

E – output tenge;

A – Availability of a network of food and beverage facilities by restaurant category, units;

B – Number of events per year, units;

C – Cost of service, tenge.

When assessing output, 80% of all restaurants and 20% of all events per year shall be used;

7) For influencers (bloggers) – revenue from commercial online advertising on online platforms aimed at an unspecified number of people, for entrepreneurial purposes. The source of information for the corresponding calculations shall be the administrative data from the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan;

8) for foreign citizens working in Kazakhstan - income estimated on the basis of administrative data on the recruitment of foreign labor and labor immigrants in violation of the legislation of the Republic of Kazakhstan, as well as official statistical data on the average monthly nominal wage of one employee.

Footnote. Paragraph 17 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

18. Intermediate consumption of economic activities of type N3 accounts for about 25-30% of income, as part of the activity is carried out in the informal sector of the economy. GVA is calculated as the difference between output and intermediate consumption.

The “N3 – output of manufacturers who are not required to register under the law” estimate allows for the assessment of the production of goods and services by entities operating at a low level of organization with little or no division of labor and capital as factors of production, and on a small scale. Since various types of production activities can be carried

out within a household, this estimate cannot characterize the actual situation and should not be used for control measures by tax authorities.

Footnote. Paragraph 18 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

Paragraph 3. Calculation by type N6 - the output of producers who knowingly provide inaccurate data

19. The frequency of type N6 is annual.

The sources of information for the calculation are:

- 1) the taxpayer's income from sales (hereinafter referred to as income) according to tax reporting forms;
- 2) tax revenues for the reporting period;
- 3) data on intermediate consumption by type of economic activity, accepted for national accounts calculations in the reporting period.

Footnote. Paragraph 19 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

20. The data specified in subparagraphs 1) and 2) of paragraph 19 of this Methodology shall be provided by the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan to the Bureau annually.

Footnote. Paragraph 20 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

21. The shadow economy (shadow turnover) shall be calculated as the difference between the average industry income by entity and district and the taxpayer's income, taking into account the level of tax payments.

The following taxpayers are excluded from this calculation:

- 1) taxpayers with negative tax revenues;
- 2) taxpayers for whom data by tax authority code, size, and type of activity are missing;
- 3) taxpayers subject to monitoring, according to a list determined by the Ministry of Finance of the Republic of Kazakhstan;
- 4) Taxpayers who have applied tax incentives in accordance with tax legislation;

5) Taxpayers for whom the ratio of tax revenues to income exceeds 50%;
 6) Taxpayers whose income exceeds the tax rate by five or more times for each type of activity, taking into account the size and region.

Footnote. Paragraph 21 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

22. Description of the algorithm and calculation method:

1) The tax payment level for each taxpayer shall be calculated:

$$YH = \frac{H\Pi}{\Delta}$$

(14)

Where:

YH – level of enterprise tax payment, %;

HΠ – amount of taxes received by the budget, tenge;

Δ – Taxpayer income, tenge;

2) The industry average tax rate by type of economic activity and enterprise size (large, medium, small) is calculated at the district level using the following formula:

$$YH_{cp} = \frac{YH_1 + YH_2 + \dots + YH_n}{n}$$

(15)

where:

$$YH_{cp}$$

– industry average level of tax payments, tenge;

$$YH_1, YH_2, \dots, YH_n$$

– Tax payment levels for taxpayers in the relevant economic activity, in tenge;

n is the number of taxpayers in the relevant economic activity, in units;

3) The average industry income by economic activity and enterprise size (large, medium, small), taken as gross output, is calculated at the district level using the following formula:

$$\bar{\Delta}_{cp} = \frac{\Delta_1 + \Delta_2 + \dots + \Delta_n}{n}$$

(16)

where:

\bar{A}_{cp}

– average industry income of taxpayers, tenge;

$\bar{A}_1, \bar{A}_2, \dots, \bar{A}_n$

– income of taxpayers engaged in the relevant type of economic activity, tenge;

n – number of taxpayers engaged in the relevant type of economic activity by size of enterprise, units.

Enterprises with a tax payment level below the industry average and with income below the industry average are subject to adjustment.

The adjustment, which is defined as output, is calculated as the difference between the average industry income and the taxpayer's income.

Adjustments of type N6 are not made for the following industries:

- mining;
- electricity, gas, water supply, sewerage, waste management;
- financial activities;
- public administration and defense;
- education;
- healthcare.

Footnote. Paragraph 22 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

23. Intermediate consumption corresponds to the adopted share of intermediate consumption of the corresponding types of economic activity of national accounts in the reporting period; however, this share may differ due to the fact that part of the activity is carried out in the shadow sector of the economy.

Footnote. Paragraph 23 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

24. GVA shall be calculated as the difference between output and intermediate consumption.

Footnote. Paragraph 24 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and

Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

25. The calculations for the non-observed economy described in this paragraph are made by calculating annual GDP based on reported data.

Paragraph 4. Calculation by subtype N7a

26. The periodicity of the subtype is annual.

The source of information for the calculation shall be the gross output of enterprises, formed by the Bureau on types of economic activity.

Footnote. Paragraph 26 is in the wording of the order of the Head of the Bureau of national statistics of the Agency for strategic planning and reforms of the Republic of Kazakhstan dated 24.12.2021 № 47 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

27. N7a refers to producers' output that is incomplete, not collected, or collected directly from primary sources.

28. Adjustments to the gross output for non-reporting enterprises surveyed using the continuous method shall be made for each type of activity using the following formula:

$$O_{ckpi}^{\text{стартсплошные}} = O_{ij} * N_{ij}$$

(17)

where:

$$O_{ckpi}^{\text{стартсплошные}}$$

– gross output of enterprises surveyed using the continuous method for the relevant type of activity and size that did not submit reports, million tenge;

$$O_{ij}$$

– average value of gross output of enterprises surveyed by the continuous method, per enterprise of the corresponding type of activity and size, million tenge;

$$N_{ij}$$

– number of enterprises that did not submit reports, surveyed using the continuous method for the relevant type of activity and dimension, units.

Footnote. Paragraph 28 is in the wording of the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

29. Adjustments for non-reporting enterprises surveyed using the sampling method shall be made for each type of activity according to the following formula:

$$O_{ckpi}^{\text{статвыборочные}} = O_{ij} * N_{ij}$$

(18)

где:

$$O_{ckpi}^{\text{статвыборочные}}$$

– Gross output of enterprises surveyed by the sample method for the relevant type of activity and size that did not submit reports (million tenge);

– average gross output of enterprises surveyed by the sample method per enterprise of the relevant type of activity and size, million tenge;

– number of enterprises surveyed by the sample method for the relevant type of activity and size that did not submit reports, units.

Footnote. Section 4 is supplemented with paragraph 29 in accordance with the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

30. To estimate “tips” in the passenger transportation (taxis) and public catering (restaurants and bars) industries, a fixed share of 5% of the gross output of the relevant industries shall be used.

Footnote. Section 4 is supplemented with paragraph 30 in accordance with the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

31. Tips for individual services shall also be calculated in the following areas:

1) In education, the cost of tips shall be calculated using the formula:

$$Q = J \times W \times I$$

(19)

where,

Q – total amount of tips, tenge;

J – number of teachers, people;

W – number of holidays, units;

I – average cost of tips, tenge.

2) In healthcare, the cost of tips is calculated using the formula:

$$Q = J \times I$$

(20)

where,

Q – total amount of tips, tenge;

J – number of medical cases (number of births per year and number of surgeries per year), units;

I – average cost of tips, tenge.

Footnote. Section 4 is supplemented with paragraph 31 in accordance with the order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, approved by order of the Chairman of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 21.08.2025 № 24 (shall be enforced from 01.01.2026).

Annex 1
to the Methodology for assessing
the non-observed economy

Eurostat's tabular approach on the non-observed economy

Types	I Unregistered			II Not covered by the survey		III Incomplete reporting	IV Statistical recalculations	
	N1	N2	N3	N4	N5		N7a	N7b
Description	Producers deliberately do not register - clandestine activities	Producers deliberately do not register - illegal activities	Producers who, in accordance with the legislation, should not be registered	Legal entities not covered by the survey	Registered entrepreneurs not covered by the survey	Производители, сознательно предоставляющие неточные данные	Data that is incomplete, not collected or not collected directly from primary sources	Data that has been incorrectly recorded, processed and reported by statisticians
	Producers deliberately do not register in order to evade	Production activities in the course of which goods are produced and services are provided	Producers are house		Registered entrepreneur	An enterprise was included in the survey, but the completed data in the survey	Producers deliberately underasses	

Causes of occurrence	taxes and social obligations. These include small producers with an income level for which they report to the tax authorities.	that are prohibited by the current legislation of the Republic of Kazakhstan, or are illegal if carried out by the producers without obtaining an appropriate permit.	holds that have a small market output, but it is below the set level at which they are registered as an entrepreneur.	Legal entities not covered by surveys due to the irrelevance of the business register and / or excluded from statistical surveys	neurs may not be included in the business register and / or excluded from statistical surveys	sing output and/or overstating intermediate consumption in order to evade taxes	questionnaire were not received from it, or the questionnaire was sent to the wrong address, or the enterprise did not report within the time frame specified by the survey.	Data that was incorrectly accounted for was processed and presented by statisticians.
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Application of the Eurostat tabular approach on the non-observed economy by the state statistics bodies of the Republic of Kazakhstan

Methods of assessment	Calculation s for N2 are described in the Methodology for assessing the volume of illegal activities approved by the order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan dated September 8, 2017 № 125, registered in the Register of	The calculation is described in paragraph 2 of chapter 3 of this Methodology.	Not applicable. The business register is updated daily online.	Not applicable. All registered entrepreneurs are surveyed by statistical sample observations with subsequent extension to the general population	The calculation is described in paragraph 3 of chapter 3 of this Methodology.	The calculation is described in paragraph 4 of chapter 3 of this Methodology.	Not applicable. State statistical bodies use automated data collection and processing processes with format-logic
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state registration of regulatory legal acts dated October 5, 2017 № 15848				cal controls
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Annex 2
to the Methodology for assessing
the non-observed economy

Questions characterizing the signs of labour activity in violation of the labour legislation of the Republic of Kazakhstan

Main work (activity)			
Self-employed	Employees	Self-employed	Employees
Did you do at least one hour of any work for remuneration last week, or did you have any occupation to receive a natural or monetary income (including the provision of various kinds of services)?			
1. Yes			
		Did you have, in addition to your main job, other additional work, weekend work, night time in order to receive monetary or in-kind income, at least 1hour last week? 1. Yes	
Which of the following categories best describes the status of your main activity (job)? 1. Employment in an organization 2. Employment with individual individuals 3. Employment in a peasant or farm enterprise 4. Work under a civil law contract for the provision of services	Which of the following categories best describes the status of your main activity (job)? 5. Independent workers (working at their own expense) 6. Employer 7. Unpaid family business (farm) workers 8. Members of a production cooperative 9. In a personal subsidiary plot	Tell me, your additional work (occupation) was: 1. Employment in an organization 2. Employment with individual individuals 3. Employment in a peasant or farm enterprise 4. Work under a civil law contract for the provision of services	Tell me, your additional work (occupation) was: 5. Independent workers (working at their own expense) 6. Employer 7. Unpaid family business (farm) workers 8. Members of a production cooperative 9. In a personal subsidiary plot
	Have you been hired under a contract or by verbal agreement? 2. By verbal agreement		Have you been hired for additional work under a contract or by agreement? 2. By verbal agreement
	Does your employer or you yourself transfer deductions and (or) contributions to the pension fund, social		Does your employer or you yourself, in additional activities, transfer deductions and (or) contributions to the

	<p>insurance fund, social health insurance fund?</p> <p>2. No</p> <p>3. I don't know</p>		<p>pension fund, social insurance fund, social health insurance fund?</p> <p>2. No</p> <p>3. I don't know</p>
	<p>2. Het</p> <p>3. He знаю</p> <p>Does your employer provide you with paid annual leave or compensation for unused leave?</p> <p>2. No</p> <p>3. I don't know</p>		<p>Does your employer provide you with additional paid annual leave or compensation for unused vacation?</p> <p>2. No</p> <p>3. I don't know</p>
	<p>In your opinion, in case of illness or injury, will your employer pay you social benefits for temporary disability (based on sick leave)?</p> <p>2. No</p> <p>3. I don't know</p>		<p>In your opinion, in the additional activity, in case of illness or injury, will the employer pay you social allowance for temporary disability (on the basis of a sick leave)?</p> <p>2. No</p> <p>3. I don't know</p>
You did your main work:		You did your additional work:	
<p>1. In an organization (legal entity)</p> <p>2. On the basis of individual entrepreneurship (with the hiring of employees)</p> <p>3. In a peasant or farm</p> <p>4. On the basis of individual entrepreneurship (without hiring employees)</p>		<p>1. In an organization (legal entity)</p> <p>2. On the basis of individual entrepreneurship (with the hiring of employees)</p> <p>3. In a peasant or farm</p> <p>4. On the basis of individual entrepreneurship (without hiring employees)</p>	
Is the organization, entrepreneurial activity, where you work at your main job, registered with the tax authorities?		Is the organization, entrepreneurial activity, where you worked additionally, registered with the tax authorities?	
<p>3. I don't know</p> <p>4. No</p>		<p>3. I don't know</p> <p>4. No</p>	
Please name the predominant type of activity of the organization, individual entrepreneurship, your main job, where you worked last week. (Interviewer, please provide a detailed verbal description and code for the type of economic activity).		<p>What position did you hold or what profession did you work in your additional job (what was your additional activity)?</p> <p>(Interviewer, please provide a detailed verbal description and code according to the occupation classifier).</p>	