

Appendix 185
to the order of the Chairman of
the State Revenue Committee of
the
Ministry of Finance of the
Republic of Kazakhstan No. 522
dated September 07, 2016

**Regulations about the Department of State Revenues for the North Kazakhstan
Region of the State Revenue Committee of the Ministry of Finance of the
Republic of Kazakhstan**

1. General provisions

1. Department of State Revenues for the North Kazakhstan Region of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter - the Department) is a territorial body of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter - the Committee), authorized to perform the functions of state management and control in the field of customs, to ensure the completeness and timeliness of tax revenues, customs and other mandatory payments to the budget, estimation, deduction, social transfer payments. As well as state regulation of production, turnover of ethyl alcohol and alcohol products, tobacco products, turnover of certain types of petroleum products and biofuels, government regulation and control in the field of rehabilitation and bankruptcy (with the exception of banks, insurance (reinsurance) organizations and pension funds), participation in the implementation of fiscal policies and policies in the field of customs, participate in the development and implementation of customs regulation in the Republic of Kazakhstan the relations connected with the movement of goods across the customs border of the Eurasian Economic Union, their carriage on the single customs territory of the Eurasian Economic Union under the customs control, temporary storage, customs declaration, release and use in accordance with the customs procedures, customs control, the power relations between government revenues and individuals implementing the right of ownership, use and disposal of these products within the limits stipulated by the legislation, as well as to identify and consider administrative offenses that the legislation of the Republic of Kazakhstan fall under terms and conditions this body, and other functions in accordance with the legislation of the Republic of Kazakhstan.

2. The Department carries out its activities in accordance with the Constitution and laws of the Republic of Kazakhstan, acts of the President and the Government of the Republic of Kazakhstan, other normative legal acts and these Regulations.

3. The Department is a legal entity in the legal form of a public institution, has seals and stamps with its name in Kazakh language, standard forms, and also in

4. accordance with the legislation of the Republic of Kazakhstan, accounts in the treasury bodies of the Ministry of Finance of the Republic of Kazakhstan.
5. The Department enters into civil law relations on its own behalf.
6. Department acts as the party of civil law relations on behalf of the state, if it is authorized for this in accordance with the legislation of the Republic of Kazakhstan.
7. The Department, in accordance with the procedure established by the legislation of the Republic of Kazakhstan, on the issues of its competence, makes decisions issued by orders of the Head of the Department.
8. The structure and staff number limit is approved in accordance with the legislation of the Republic of Kazakhstan.
9. The legal address of the Department: postal code 150000, the Republic of Kazakhstan, North Kazakhstan region, Petropavlovsk, 56 K. Sutyusheva street.
10. The full name of the state body is the republican state institution “The Department of State Revenue for the North Kazakhstan Region of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan”.
11. This Regulation is a constituent document of the Department.
12. Financing of the Department’s activities is carried out from the republican budget.
13. The Department is prohibited to enter into contractual relations with business entities for the performance of duties that are the functions of the Department.
14. If the Department is provided by legislative acts with the right to carry out income-generating activities, then the income received from such activities is directed to the income of the republican budget.

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2. Objectives, functions, rights and duties of the Department

14. Department objectives:

- 1) To ensure economic security of the state, legal rights and interests of business entities, society and the state ;
- 2) excluded;
- 3) ensuring the completeness and timeliness of receipt of taxes, customs and other obligatory payments to the budget, as well as special, anti-dumping and countervailing duties;
- 4) implementation of the tax and customs policy of the Republic of Kazakhstan;
- 5) ensuring compliance with the tax legislation of the Republic of Kazakhstan;
- 6) ensuring, within its competence, measures to protect the national security of the member states of the Eurasian Economic Union, human life and health, flora and fauna, the environment, and in accordance with the international treaty of the member states of the Eurasian Economic Union - measures to counter legalization (laundering) of proceeds from crime and the financing of terrorism while controlling the movement of goods across the customs border of the Eurasian Economic Union Utah State - members of the Eurasian Economic Union, securities and (or) currency values, traveler's checks;
- 7) within its competence, ensure compliance with and implementation of international acts, customs legislation of the Eurasian Economic Union, tax, customs and other legislation of the Republic of Kazakhstan;
- 8) within its competence, compliance with customs and tariff regulation measures, prohibitions and restrictions, measures to protect the internal market in respect of goods transported across the customs border of the Eurasian Economic Union;
- 9) ensuring the observance of the rights and legitimate interests of persons in the field of customs regulation and the creation of conditions for the acceleration of trade through the customs border of the Eurasian Economic Union;
- 10) ensuring the protection of rights to intellectual property in the customs territory of the Eurasian Economic Union;
- 11) the performance of customs operations and customs control in the framework of the provision of mutual administrative assistance;
- 12) customs control after the release of goods;

- 13) implementation of state control in the field of transfer pricing;
 - 14) implementation of state regulation of production and turnover of ethyl alcohol and alcoholic beverages, tobacco products, as well as the turnover of certain types of oil products and biofuels;
 - 15) ensuring the completeness and timeliness of the calculation, withholding and transfer of social payments;
 - 16) excluded;
 - 17) state control over the conduct of the rehabilitation procedure and bankruptcy proceedings (with the exception of banks, insurance (reinsurance) companies and single accumulative pension fund);
 - 18) carrying out state veterinary and sanitary control and state quarantine phytosanitary control in automobile checkpoints across the customs border of the Eurasian Economic Union, except for laboratory examination;
 - 19) carrying out transport and sanitary-quarantine control in automobile checkpoints across the customs border of the Eurasian Economic Union;
 - 20) carrying out radiation monitoring at checkpoints across the customs border of the Eurasian Economic Union;
 - 21) excluded;
 - 22) performance of other objectives stipulated by the legislation of the Republic of Kazakhstan.
15. Department functions:
- 1) control over compliance with legislation providing for completeness and timeliness of tax revenues, customs and other obligatory payments to the budget, as well as special, anti-dumping and countervailing duties;
 - 2) application of regulations of international treaties in accordance with the procedure established by the tax and customs legislation of the Republic of Kazakhstan and the relevant international treaties;

3) interaction within the competence with other government agencies to ensure the economic security of the Republic of Kazakhstan;

4) ensuring compliance with the international obligations of the Republic of Kazakhstan within the competence of the Department;

5) interaction with central and state bodies to monitor compliance with the customs legislation of the Eurasian Economic Union, tax, customs and other legislation of the Republic of Kazakhstan;

6) implementation of tax and customs administration;

7) implementation of tax control in accordance with the tax legislation of the Republic of Kazakhstan and customs control (including after the release of goods) in accordance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

8) participation in the modernization and re-engineering of business processes of tax and customs administration;

9) ensuring timely consideration and submission of responses or other actions arising from incoming requests and proposals in the field of customs;

10) consideration of the contract of guarantee for the payment of customs duties and taxes and making decisions on them;

11) the provision of electronic services with the use of information systems in accordance with the Law of the Republic of Kazakhstan from November 24, 2015 "On informatization";

12) provision of electronic services using information systems in accordance with the legislation of the Republic of Kazakhstan on informatization;

13) operation of information systems, communication systems and data transmission systems, technical means of customs control, as well as protection in accordance with the legislation of the Republic of Kazakhstan;

14) the use of risk management system;

15) implementation of tax audits in the manner prescribed by the tax legislation of the Republic of Kazakhstan, customs audits in the manner prescribed by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, inspections on transfer pricing issues in the manner prescribed by the legislation of the Republic of Kazakhstan on transfer pricing;

16) implementation of unscheduled inspections in the manner prescribed by the legislation of the Republic of Kazakhstan;

18) collection of customs duties and taxes, as well as special, anti-dumping and countervailing duties, control over the correctness of their calculation and timeliness of payment, credit (return) and the adoption of measures for their enforced collection;

19) implementation of interaction with state bodies and other organizations through information systems in the manner prescribed by the legislation of the Republic of Kazakhstan;

20) placement on the Internet resource of information in accordance with the legislation of the Republic of Kazakhstan on issues related to the competence of state revenue bodies;

21) the organization and implementation of work on the enforced collection of tax arrears, debts on customs payments, taxes, special, anti-dumping and countervailing duties, penalties, interest and debts on social payments;

22) drawing up protocols and consideration of cases of administrative violations, the implementation of administrative detention, as well as the use of other measures stipulated by the legislation of the Republic of Kazakhstan on administrative violations;

23) revision of resolutions on cases of administrative violations that have not entered into legal force in the manner prescribed by the legislation of the Republic of Kazakhstan on administrative violations;

24) identification of taxable items and (or) taxable items based on indirect methods (assets, liabilities, turnover, costs, expenses) in case of violation of the accounting procedure;

26) consideration of issues related to the change in the timing of the fulfillment of a tax obligation to pay taxes and (or) fees in accordance with the legislation of the Republic of Kazakhstan;

27) implementation of explanations and provision of comments on issues related to the emergence, performance and termination of the tax liability;

28) control and analysis of tax and non-tax revenues within the competence established by regulatory legal acts (except for revenues of state-owned enterprises profit share, dividends on state-owned blocks of shares, from rent for using the Baikonur complex, from renting and selling republican state property, from the privatization of state property, capital gains);

29) monitoring compliance with the procedure for accounting, storage, valuation, further use and sale of property turned (to be treated) into the ownership of the state;

30) issuance of a license for the storage, wholesale and retail sale of ethyl alcohol and alcoholic beverages;

31) establishment through entities inspections for compliance with the qualification requirements for turnover of ethyl alcohol and alcoholic beverages

32) record keeping, reporting in the field of ethyl alcohol and alcoholic beverages turnover;

33) record keeping, reporting in the field of tobacco products turnover;

34) state control and taking action to violators, in accordance with the legislation of the Republic of Kazakhstan, in the production and circulation of ethyl alcohol, alcoholic beverages, tobacco products, as well as in the field of trafficking in certain types of petroleum products and biofuels;

35) control over the sale of ethyl alcohol by alcoholic beverages producers, pharmaceutical companies and state medical institutions, as well as organizations that use ethyl alcohol for technical purposes and for the production of non-alcoholic products;

36) control over the established minimal volumes of production of ethyl alcohol and alcoholic beverages;

37) control within its competence, the observance of the subjects of the rules, regulations and instructions of the process, storage and implementation of technical regulations and standards applicable in the field of production and turnover of ethyl alcohol, alcoholic beverages and tobacco products, as well as the turnover of certain types of oil products and biofuels;

38) monitoring of technological equipment production lines of ethyl alcohol and alcoholic beverages bottling with appropriate alcohol-measuring devices and control metering devices, as well as in refineries, petroleum bases and petrol stations control of metering devices and their operation;

39) control over the turnover of ethyl alcohol and alcoholic beverages, petroleum products through the accompanying invoices and declarations on the turnover of ethyl alcohol and alcoholic beverages, certain types of oil products

40) interaction with local government bodies to monitor the production and turnover of ethyl alcohol and alcoholic beverages, tobacco products, as well as the turnover of petroleum products and biofuels;

41) maintaining control, accounting and analysis of the balance of tobacco products turnover;

42) monitoring the turnover of ethyl alcohol and alcoholic beverages;

43) monitoring the turnover of petroleum products and biofuels;

44) monitoring the observance of minimum prices when selling alcoholic beverages and tobacco products; monitoring the movement of products across the State Border of the Republic of Kazakhstan;

45) cooperation with the relevant authorities of foreign countries, international organizations on issues that are under the jurisdiction of the state revenue bodies;

46) implementation of state control over the conduct of the rehabilitation procedure and bankruptcy proceedings;

47) identification of signs of false and deliberate bankruptcy;

48) the adoption of measures to identify the transactions made under the circumstances, in accordance with the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;

49) making a request from a participant to reorganize supporting documents;

50) approval of the sale by the temporary administrator of the bankrupt's property in the case provided for by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;

51) consideration of complaints against the actions of the temporary administrator, rehabilitation, temporary and bankruptcy trustees;

52) the implementation of the request and receiving information about insolvent and insolvent debtors from the state bodies, legal entities and their officials;

53) submission of information to the interim and bankruptcy manager on the availability and numbers of bank accounts of the person for whom there is a valid court decision on bankruptcy, balances and movement of money in these accounts;

54) giving notifications to the court - to withdraw from registration a temporary administrator, temporary administrator and the creditors' meeting - withdrawing from the registration of the rehabilitation or bankruptcy administrator;

55) implementation of control and supervisory functions over the activities of local executive bodies on matters within the competence of the Department;

56) monitoring compliance with the procedure for conducting an electronic auction for the sale of property (assets) of a debtor;

57) the appointment by the rehabilitation or bankruptcy trustee of a candidate submitted by the meeting of creditors;

58) making proposals for the establishment of special conditions and procedures for the sale of the estate and additional requirements for buyers of objects of the estate in bankruptcy of organizations and individual entrepreneurs who are subjects of a natural monopoly or market entities that hold a dominant or monopolistic position in the relevant commodity market or have important strategic importance for the economy of the republic that can affect the life, health of citizens, national security Does the environment, including organizations stakes (interests) which are related to strategic targets in accordance with the legislation of the Republic of Kazakhstan, as well as bankrupt at the initiative of the State, for which such a procedure is stipulated by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;

59) consideration of the current information of the rehabilitation manager on the progress of the rehabilitation procedure, the temporary manager on the progress of collecting information on the financial status of the debtor and the bankruptcy procedure, the bankruptcy manager on the progress of the bankruptcy procedure;

60) reconciliation of recognition of the absent debtor as bankrupt and its liquidation without initiating bankruptcy proceedings, taking into account the conclusion of the interim manager regarding the debtor's absence at the address indicated in the application for declaring the debtor bankrupt and the absence of property (assets) by which it is possible to carry out bankruptcy proceedings;

61) approval of the sale by the interim manager of a bankrupt's property in the case provided by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;

62) court actions against decisions and actions (inaction) of the interim administrator, rehabilitation, temporary and bankruptcy managers in case of violations by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;

64) providing explanations and comments on the introduction, conduct and termination of rehabilitation and bankruptcy procedures within its competence;

65) sending notices to the court about the removal of the interim manager and interim administrator from the registration, as well as to the meeting of creditors about the removal from registration of the rehabilitation or bankruptcy managers;

- 66) the removal of rehabilitation and bankruptcy managers;
- 67) posting the register of creditors' claims on the Internet resource;
- 68) posting on an Internet resource in accordance with the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy:
 - notice of the creditors' meeting;
 - announcements of bankruptcy proceedings' initiation and the procedure for filing claims by creditors;
 - declaration of the debtor's bankrupt recognition and its liquidation with the initiation of bankruptcy proceedings;
 - announcements on the use of rehabilitation procedures and the procedure for filing claims by creditors
- 69) carrying out a court decision::
 - the first meeting of creditors in the case provided for by the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;
 - liquidation of a bankrupt without initiating bankruptcy proceedings in accordance with the legislation of the Republic of Kazakhstan on rehabilitation and bankruptcy;
- 70) control over compliance with the procedure for conducting an electronic auction for the sale of a debtor's property (assets);
- 71) the implementation of goods' customs clearance transported across the customs border of the Eurasian Economic Union, including the use of information technology;
- 72) the implementation of the cash and monetary instruments' customs declaration;
- 73) ensuring compliance with the procedure for the movement by individuals of goods and vehicles for personal use across the customs border of the Eurasian Economic Union;
- 74) the organization of customs declaration and customs control of goods for personal use, sent by international mail;
- 75) the organization of customs declaration and customs control of goods by certain categories of foreign persons transported across the customs border of the Eurasian Economic Union;
- 76) within the competence, implementation of the control over persons operating in the field of customs;
- 77) on a continuous basis, ensuring timely information and consultation of participants in foreign economic and other activities in the field of customs affairs on matters relating to the customs legislation of the Republic of Kazakhstan and other issues that are within the competence of state revenues, including changes and amendments to the Eurasian customs legislation Economic Union and the Republic of Kazakhstan;

78) implementation of customs control over conditionally released goods in accordance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

79) within the competence, ensuring compliance with measures of customs and tariff regulation, prohibitions and restrictions, measures to protect the domestic market in relation to goods transported across the customs border of the Eurasian Economic Union;

80) within the competence, taking measures in coordination with the national security bodies and other relevant state bodies to ensure the protection of the State Border of the Republic of Kazakhstan;

81) within the competence, ensuring the protection of the customs border of the Eurasian Economic Union and monitoring compliance with the regime of the customs control zone;

82) control over the correctness of determining the origin of goods;

83) control over the correctness of the tariff preferences;

84) control over the classification of goods in accordance with the Foreign Economic Activity Commodity Nomenclature of the Eurasian Economic Union (hereinafter – FEACN EEU);

85) monitoring the accuracy of determining the customs value of goods, including the correct application of the selected method and structure of the declared customs value and developing recommendations based on them to improve the administration level of the customs value of goods;

85-1) making preliminary decisions on the customs value of goods;

85-2) analysis of the customs value of goods imported into the Republic of Kazakhstan;

85-3) determination on the customs value, classification and origin of goods in relation to illegally displaced goods;

85-4) participation in the development of risk profiles on the customs value of goods;

86) customs control over compliance with the requirements and conditions of customs procedures when placed under which the goods do not acquire the status of goods of the Eurasian Economic Union, as well as the requirements and conditions imposed on the conclusion of these customs procedures;

87) making preliminary decisions on the classification of goods in accordance with the FEACN EEU, on the application of methods for determining the customs value of imported goods, as well as on other issues in accordance with the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

88) consideration of documents defined by the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan, on the basis of which exemption from customs duties and taxes is granted;

89) the collection of information on the import into the Republic of Kazakhstan or export from the Republic of Kazakhstan of cultural property, cash, documentary bearer securities, bills of exchange, checks subject to financial monitoring, except for import or export, carried out from the customs territory of the Eurasian Economic Union, to the territory that is an integral part of the customs territory of the Eurasian Economic Union, in accordance with the legislation of the Republic of Kazakhstan;

90) excluded;

91) excluded;

92) excluded;

93) excluded;

94) ensuring compliance with data protection and operating information security tools in accordance with the legislation of the Republic of Kazakhstan;

95) excluded;

96) excluded;

97) implementation of other functions stipulated by the legislation of the Republic of Kazakhstan.

16. The rights and duties of the

Department:

The rights:

1) to carry out tax and customs control, including tax and customs inspections;

2) to request and obtain information, documents and other information necessary for the implementation of the main objectives and functions of the Department, in accordance with legislation of the Republic of Kazakhstan and in accordance with the provisions of international treaties;

3) to bring expertise from a variety of backgrounds during tax and customs control in the manner prescribed by the legislation of the Republic of Kazakhstan;

4) bring court actions in accordance with the legislation of the Republic of Kazakhstan, including invalidation of transactions, on recognition of the taxpayer (tax agent), the declarant and persons carrying out activities in the field of customs as a bankrupt, on compulsory release of declared shares of a taxpayer (tax agent) - a joint-stock company with state participation in authorized capital in accordance with the legislation of the Republic of Kazakhstan, on invalidation of transactions, on liquidation of a legal entity on the grounds provided for in subparagraphs 1), 2) of paragraph 2 of Article 49 of Civil the Code of the Republic of Kazakhstan;

5) require managers and other officials of organizations, regardless of ownership, as well as individuals to provide documents, information, data, including those containing bank, commercial and other secrets protected by the legislation of the Republic of Kazakhstan, presentation of goods, production inspections and audits, and also to require from these persons to perform other actions necessary for the implementation of the main tasks and functions of the Department, in the manner established by the legislation of the Republic of Kazakhstan;

6) interact with state bodies, ensuring the mutual exchange of information, including electronically, in the manner prescribed by the legislation of the Republic of Kazakhstan;

7) to organize and carry out activities to improve tax and customs culture and public awareness on the issues of tax legislation and customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

8) to carry out training and professional development of the Department's employees;

9) to make proposals for improving the tax legislation of the Republic of Kazakhstan and the customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

10) to make proposals for the conclusion and accession to international treaties in the field of taxation and customs;

11) to determine objects of taxation and (or) objects related to taxation by an indirect method, in the manner established by the legislation of the Republic of Kazakhstan;

12) to carry out inspections of compliance by administrators with the requirements for conducting rehabilitation and bankruptcy procedures established by the legislation of the Republic of Kazakhstan;

13) to involve in inspections of compliance administrators established by the legislation of the Republic of Kazakhstan with the requirements for the conduct of rehabilitation and bankruptcy procedures of employees of other state bodies

14) to send notifications on violation elimination based on the results of the cameral control of the administrator's activities, as well as on violation elimination identified as a result of the audit of the previous administrator, who was suspended for these violations;

15) to require the report submission of the notification execution on the violation elimination identified as a result of the office monitoring of the administrator's activities;

16) to involve specialists from other state bodies, consultants and experts from among individuals and legal entities of the Republic of Kazakhstan and other states on the issues of regulation of ethyl alcohol and alcoholic beverages circulation;

17) to verify compliance with the subjects of the rules, regulations and instructions of the process, storage and implementation of technical regulations and standards applicable in the field of production and turnover of ethyl alcohol, alcoholic beverages and tobacco products, as well as the turnover of certain types of oil products and biofuels;

18) to monitor the equipment of the technological lines for the production of ethyl alcohol and bottling lines of alcoholic beverages with the appropriate alcohol-measuring and control metering devices and their functioning;

19) stop vehicles, as well as forcibly return aerial vehicles and ships that have left the customs territory of the Eurasian Economic Union, without the permission of the state revenue bodies;

20) within the competence to send a request to tobacco manufacturers to provide the necessary information for the state regulation implementation of the production and turnover of tobacco products;

21) carry out sampling and (or) samples of goods in accordance with the legislation of the Republic of Kazakhstan;

22) to withdraw from the audited entity documents or copies of them with the preparation of an act of withdrawal at a field of customs inspections;

23) the seizure of goods or withdraw them in accordance with the procedure established by the laws of the Republic of Kazakhstan for the period of the exit customs inspection to prevent actions aimed at disposal of the goods in respect of which holds a customs inspection or disposal of these goods by other means;

24) to seal the premises, warehouses, archives, and other location (storage) of documents and goods in respect of which holds a customs inspection;

24-1) to have access to the facilities of inspected entity if custom body officials provide order for on-site custom inspection and official IDs;

25) send official representatives of the State Revenue authorities on customs matters in the foreign countries in accordance with international treaties of the Republic of Kazakhstan;

26) confiscate or seize documents, goods, objects or other assets in accordance with the legislation “on administrative offenses”;

27) to make documentation, video and audio recording, shooting and photography of facts and events in accordance with the legislative acts of the Republic of Kazakhstan;

28) to acquire goods for the performance of functions assigned to the bodies of state revenues in accordance with the legislation of the Republic of Kazakhstan;

29) excluded;

30) excluded;

31) to store, carry and use weapons, ammunition, special means, as well as, if necessary, to use physical force, including fighting techniques of struggle in accordance with the procedure established by the legislation of the Republic of Kazakhstan;

32) excluded;

33) excluded;

34) excluded;

35) excluded;

36) excluded;

37) excluded;

38) excluded;

Duties:

40) to comply with the legal rights of taxpayers (tax agents), declarants and persons operating in the field of customs;

41) To protect the interests of the state;

42) to carry out measures to ensure the protection of the customs border of the Eurasian Economic Union, in cooperation with the national security authorities and other relevant state bodies of the Republic of Kazakhstan;

43) to ensure compliance with the international obligations of the Republic of Kazakhstan within the competence of the Department;

44) to ensure control over compliance with the legislation providing for completeness and timeliness of tax revenues, customs and other obligatory payments to the budget, as well as special anti-dumping and countervailing duties;

45) to carry out tax and customs administration;

46) to inspect the subjects on state regulation of production and turnover of certain types of excisable goods;

47) to check the authorized and local executive bodies on the correctness of calculation, completeness of collection and timeliness of transfer of taxes and other obligatory payments to the budget;

48) to carry out work on the enforced collection of tax arrears, debts on customs payments and taxes, special, anti-dumping, countervailing duties, fines and debts on social payments;

49) within its competence, to offset and (or) refund excessively (erroneously) paid or excessively collected amounts of taxes, customs duties, customs duties, other mandatory payments and penalties to the budget, refund of fines, amounts of advance payments and amounts of security payments of customs duties;

50) to consider complaints against decisions, actions (inaction) of state revenue bodies and their officials in the manner and time established by the legislation of the Republic of Kazakhstan;

51) comply with tax and other secrets protected by the legislation of the Republic of Kazakhstan;

52) to provide public services in accordance with the standards and regulations for the provision of public services, approved in the manner prescribed by the legislation of the Republic of Kazakhstan;

53) consider appeals, applications and complaints of individuals and legal entities on matters within the competence of the Department;

54) draw up protocols and consider cases on administrative offenses, carry out administrative violation, as well as apply other measures provided for by the legislation of the Republic of Kazakhstan on administrative offenses;

55) to take administrative actions in the manner prescribed by the legislation of the Republic of Kazakhstan on administrative offenses;

56) to provide protection against unlawful acts against the activities of government revenues, officials of public revenues and their families, in accordance with the legislation of the Republic of Kazakhstan;

57) keep records of taxpayers, objects of taxation and (or) objects related to taxation, accounting calculated, accrued and paid taxes and other obligatory payments to the budget, calculated, withheld and transferred to social security payments;

58) to explain and to comment on the appearance, performance and termination of tax liability, transfer pricing, and on the introduction, implementation and termination of rehabilitation and bankruptcy proceedings;

59) provide the taxpayer (tax agent) with information on applicable taxes and other obligatory payments to the budget, about changes in the tax legislation of the Republic of Kazakhstan, explain the procedure for filling out tax forms;

61) publish in the mass media lists of taxpayers (tax agents), declarants and persons engaged in activities in the field of customs, having tax arrears, arrears of customs payments and taxes, penalties, and also inactive legal entities and taxpayers recognized by false enterprises on the basis of a verdict or court decision that has entered into legal force, in the manner and in cases established by the legislation of the Republic of Kazakhstan;

62) to monitor compliance with the procedure for accounting, storage, valuation, further use and sale of property turned into state ownership, for the completeness and timeliness of its transfer to the appropriate authorized state body in accordance with the legislation of the Republic of Kazakhstan, as well as for the completeness and timeliness of budget receipts money in case of its implementation;

63) To ensure the safety of goods confiscated in favor of the state;

64) To exercise control over the authorized state bodies' activities and local executive bodies on the correctness of calculation, completeness of collection and timeliness of taxes' transfer and other obligatory payments to the budget;

65) to carry out customs control of goods and vehicles moved across the customs border of the Eurasian Economic Union;

66) to provide free information and advice in the field of customs;

67) to submit, free of charge, to the taxpayer (tax agent) the standards for the provision of public services established in accordance by the legislation of the Republic of Kazakhstan, forms of established forms of tax declarations and (or) software necessary for the submission of tax reports and statements in electronic form;

68) within the powers of the declarants and persons carrying out activities in the field of customs, to provide an assistance in the exercise of their rights;

69) to exercise control over the activities of declarants and persons carrying out activities in the field of customs, for their compliance with the conditions and fulfillment of duties established by the customs legislation of the Eurasian Economic Union and / or the Republic of Kazakhstan, as well as other legislative acts of the Republic of Kazakhstan;

70) within its competence, to ensure the protection of the customs border of the Eurasian Economic Union;

71) excluded;

72) excluded;

74) excluded;

75) excluded;

76) to perform other duties provided by the legislation of the Republic of Kazakhstan.

3. Organization of the Department's activities

17. The Department is managed by the Head, who is personally responsible for the implementation of the tasks assigned to the Department and the exercise of its functions.

18. The Head of the Department shall be appointed and dismissed in accordance with the legislation of the Republic of Kazakhstan.

19. The Head of the Department has deputies who are appointed and dismissed in accordance with the legislation of the Republic of Kazakhstan.

20. The Head of the Department shall:

1) defines the duties and powers of his deputies, managers, employees and employees of the structural units of the Department, heads of the territorial bodies of the Department;

2) approves the staffing of the Department within the limits of the staffing of the Department;

3) in accordance with the legislation of the Republic of Kazakhstan appoints and dismisses:

Department employees;

Heads of state revenue departments by districts, cities, districts in cities and on the territory of special economic zones;

heads of customs offices and their deputies;

heads of departments - customs office "Customs Clearance Center";

deputies of the State Revenue offices in districts, cities, districts in cities and on the territory of special economic zones;

4) take disciplinary measures in the manner prescribed by the legislation of the Republic of Kazakhstan;

5) approves the regulations on the structural units of the Department;

6) in accordance with the procedure established by the legislation of the Republic of Kazakhstan, solves the issues of secondments, vacations, material assistance, training (retraining), advanced training, encouragement, payment of allowances and bonuses to deputy heads of the department, employees of the department, managers and deputy heads of the territorial bodies of the department;

7) is personally responsible for countering corruption;

8) is personally responsible for the accuracy of the information provided to the Committee;

9) within the limits of his competence, sign acts of the Department;

10) represents the Department in all government bodies and other organizations;

11) exercises other powers provided by the legislation of the Republic of Kazakhstan.

The authority of the Head of the Department during his absence is exercised by the person replacing him in accordance with the legislation of the Republic of Kazakhstan.

4. Department Property

21. The Department has separate property on the right of operational management in cases provided by the legislation of the Republic of Kazakhstan.

Department property is formed at the expense of the property transferred to it by the owner, and property (including cash income) acquired as a result of their own activities and other sources not prohibited by the legislation of the Republic of Kazakhstan.

22. The property assigned to the Department belongs to the Republican property.

23. The Department has no right to alienate or otherwise dispose of the property assigned to it and property purchased with funds given to him by the financing plan, unless otherwise established by the legislation of the Republic of Kazakhstan.

5. Reorganization and liquidation of the Department

24. The reorganization and abolition of the Department is carried out in accordance with the legislation of the Republic of Kazakhstan.