

Annex 185 to the Order of the  
Chairman of State Revenue  
Committee of the Ministry of  
Finance of the Republic of  
Kazakhstan dated  
September, 7-th, 2016 No. 522

**Regulations**  
**on the Department of State Revenues across 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 across North Kazakhstan Region of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (further – the Department) is a local agency of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (further – the Committee), in charge of performing functions for public administration and control in the area of customs affairs, ensuring of completeness and timeliness of receipt of taxes, customs and other mandatory payments to budget, calculation, withholding, payment of mandatory pension contributions and mandatory professional pension contributions, calculation and payment of social deductions, government control of manufacture, turnover of ethyl alcohol and alcoholic products, tobacco products, turnover of separate types of oil products and biofuel, government regulation and control in the area of rehabilitation and bankruptcy (except for banks, insurance (reinsurance) companies and pension savings fund), participation in implementation of tax policy and policy in the area of customs affairs, participation in development and implementation of customs regulation in the Republic of Kazakhstan for relationship involving goods transfer across the customs border of the Eurasian Economic Union, its transportation along the uniform customs territory of the Eurasian Economic Union under customs control, temporary storage, customs declaration, transfer and use in accordance with customs procedures, conduct of customs inspection, relations of power between national revenue authorities and persons exercising the rights of possession, use and disposal of designated goods, and for prevention, revealing, suppression, detection, and investigation of economic and financial crimes and breaches of law within the scope of existing statutory provisions, and other functions in accordance with the law of the Republic of Kazakhstan.

2. Department carries out its activity in conformity with the Constitution and laws of the Republic of Kazakhstan, acts of the President and Government of the Republic of Kazakhstan, other regulatory legal acts and these Regulations.

3. Department is a legal entity in legal organizational form of government institution, has seals and stamps with own name in Kazakh language, standard forms as well as in accordance with legislation accounts in the Treasury departments of the Ministry of Finance of the Republic of Kazakhstan.

4. Department enters into civil law relations in own name.

5. Department acts as a party in civil law relations on behalf of a state if it is authorized thereto in accordance with laws of the Republic of Kazakhstan.

6. Department in the matters of its competence as required by the law of the Republic of Kazakhstan accepts decisions documented by the Head of Department orders.

7. The structure and limit of staff numbers are approved in accordance with the law of the Republic of Kazakhstan.

8. Legal address of Department: postal code 150000, Republic of Kazakhstan, North Kazakhstan region, Petropavlovsk, 56 K. Sutyushev Str.

9. Full name of government agency – “Department of State Revenues across North Kazakhstan region of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan” Republican State Enterprise.

10. These Regulations are constituent document of Department.

11. The financing of Department activity is performed from republican budget.

12. Department is prohibited to enter into contractual relations with business entities with a view to performance of duties being the Department functions.

13. If the right to carry out income-bearing activities is granted to Department by regulatory acts, then income earned from such activity is paid to republican budget income.

## **2. Tasks, functions, rights and obligations of Department**

14. Department tasks:

1) Provision within authorities of economic security of state, legal rights and interests of business entities, society and state;

2) Implementation of strategies and programs ensuring formation of state policy for detection and investigation of crimes in the area of economic activity as well as counteraction for shadow economy;

3) Provision of completeness and timeliness of payment of customs and other mandatory payments to budget as well as special anti-dumping and compensatory duties;

4) Implementation of tax, customs policy of the Republic of Kazakhstan;

5) Ensuring the observance of tax legislation of the Republic of Kazakhstan;

6) Implementation within its competence of measures for protection of national security of Eurasian Economic Union member states, life and health of human, animal and plant life, environment and - in accordance with international treaty of Eurasian Economic Union members states – measures for counteraction to legalization (laundering) of criminally-obtained income, and financing of terrorism during monitoring of transfer across customs border of Eurasian Economic Union of the Eurasian Economic Union member states currency, securities and (or) currency assets, traveler checks;

7) Within its competence provision of observance and performance of international acts, customs legislation of the Eurasian Economic Union, tax, customs and other legislation of the Republic of Kazakhstan;

8) Provision within its competence of observance of customs tariff regulation measures, interdictions and restrictions in relation to goods moved across the customs border of the Eurasian Economic Union;

9) Enforcement of rights and legitimate interests of persons in the area of customs regulation and arrangement of conditions for speed-up of goods turnover across the customs border of the Eurasian Economic Union;

10) Provision of intellectual property rights protection during goods moving across customs border of the Eurasian Economic Union;

11) Completion of customs formalities and performance of customs inspection within the framework of rendering mutual administrative assistance;

12) Performance of customs inspection after release of goods;

13) Performance of customs inspection in the area of transfer price application;

14) Carrying out of government control of manufacture and distribution of ethyl alcohol and alcoholic products, tobacco products as well as distribution of separate types of oil products and biofuel;

15) Ensuring of completeness and timeliness of calculation, withholding and payment of mandatory pension contributions and mandatory professional pension contributions to the Unified accumulative pension fund, calculation and payment of social contributions to the State Social Insurance Fund;

16) Prevention, detection, suppression, exposure and investigation of economic and financial crimes and offences in accordance with competence established by the legislation of the Republic of Kazakhstan;

17) Government control over carrying out of rehabilitation and bankruptcy procedures (except for banks, insurance (reinsurance) companies and Unified accumulative pension fund);

18) Performance of government veterinary and sanitary inspection and government phytosanitary quarantine control in automobile checkpoints across the customs border of the Eurasian Economic Union, except for laboratory expert review;

19) Performance of transport and quarantine control in automobile checkpoints across the customs border of the Eurasian Economic Union;

20) Performance of radiation control in checkpoints across the customs borders of the Eurasian Economic Union;

21) Participation in development and implementation of state policy for prevention, detection, suppression, exposure and investigation of economic and financial crimes and offences within the ambit of legislation of the Republic of Kazakhstan;

22) Prevention, detection, suppression, exposure and investigation of economic and financial crimes and offences;

23) Fulfillment of other tasks provided by legislation of the Republic of Kazakhstan.

15. Department functions:

1) Monitoring over compliance with legislation providing the completeness, timeliness of payment of taxes, customs and other mandatory payments to budget as well as special anti-dumping and compensatory duties;

2) Application of international treaties provisions pursuant to the provisions established by the Republic of Kazakhstan Code “On Taxes and other Mandatory Payments to the budget” (Tax Code), Republic of Kazakhstan Code “On customs affairs in the Republic of Kazakhstan” and relevant international treaties;

3) Liaising within the competence with other government agencies for provision of economic security of the Republic of Kazakhstan;

4) Enforcement of fulfillment of international commitments of the Republic of Kazakhstan within the Department competence;

5) Liaising with central and government agencies for carrying out of control over observance of legislation of the Eurasian Economic Union, tax, customs and other legislation of the Republic of Kazakhstan;

6) Carrying out of control and supervision over natural and legal persons activity within the Department competence;

7) Carrying out of tax and customs administration;

8) Carrying out of tax control in compliance with tax laws of the Republic of Kazakhstan and customs inspection (after release of goods as well) in accordance with customs legislation of the Eurasian Economic Union and Republic of Kazakhstan;

9) Engagement in modernization and reengineering of business processes of tax and customs administration;

10) Ensuring timely review and submission of responses or commission of other actions resulting from incoming requests and proposals in the area of customs affairs;

11) Reviewing of surety agreements concerning assurance of payment of customs duties, taxes and acceptance of decisions thereon;

12) Rendering of electronic services using information systems in accordance with Republic of Kazakhstan Law dated November 24, 2015 “On informational support”;

13) Rendering of public services in accordance with standards and regulations for rendering of public services;

14) Exploitation of information systems, communication systems and data transmission systems, customs control technologies as well as security facilities in accordance with legislation of the Republic of Kazakhstan;

15) Using of risk management system;

16) Performance of tax inspections pursuant to the procedure established by tax legislation of the Republic of Kazakhstan, customs inspections in accordance with procedure provided by customs legislation of the Eurasian Economic Union and Republic of Kazakhstan, inspections concerning transfer pricing according to procedure provided by legislation of the Republic of Kazakhstan on transfer pricing;

17) Performance of unscheduled inspections according to procedure established by legislation of the Republic of Kazakhstan;

18) Carrying out of repayment (offset) of excess (mistakenly) paid or excess recovered amounts of taxes, customs duties, customs dues, other mandatory payments to budget and other amounts in accordance with procedure provided by legislation of the Republic of Kazakhstan;

19) Liaison with government agencies and other organizations by information systems in accordance with procedure established by legislation of the Republic of Kazakhstan;

20) Publication in the web-site of information in accordance with legislation of the Republic of Kazakhstan on the questions falling within the competence of state revenue authorities;

21) Consideration of complaints from taxpayers (tax agent, operator), customs applicant and other persons performing activity in the area of customs affairs for notices about results of tax, customs inspection as well as activity (inactivity) of state revenue authorities officers in the manner and within the time frames established by tax and customs legislation of the Republic of Kazakhstan;

22) Organization and carrying out of work for enforced collection of tax payable, debts for customs payments, taxes and late charges, debts for mandatory pension contributions, mandatory professional pension contributions and social deductions;

23) Drawing up of protocols and consideration of cases for administrative offences, execution of administrative detention as well as application of other measures provided by legislation of the Republic of Kazakhstan on administrative offences;

24) Revision of decrees which have been not yet become effective in law for cases on administrative offences as required by legislation of the Republic of Kazakhstan on administrative offences;

25) Identification of taxable items and (or) objects related to taxation based on indirect methods (assets, liabilities, turnover, expenses, costs) in case of violation of record-keeping procedure;

26) Examination of issues for variation of period for fulfillment of tax liability to taxpaying in accordance with legislation of the Republic of Kazakhstan;

27) Execution of explanations and provision of comments on the questions related to commencement, fulfillment and termination of tax liability;

28) Control and analysis of tax and non-tax revenues within the competence established by regulatory legal acts (except for revenue receipts of profit shares from government enterprises, dividends to share packages being in state ownership, from rent payment for use of “Baikonur” complex, from lease and sale of republican government property, from privatization of state ownership facilities, proceeds from capital transactions);

29) Monitor compliance for procedures of recording, storage, assessment, further use and disposal of property transformed (subject to transformation) into state property;

30) Issue of license for storage, wholesale and retail trade of ethyl alcohol and alcoholic products;

31) Establishment by surveying of subjects with respect to compliance with qualifying requirements applicable to turnover of ethyl alcohol and alcoholic products

32) Maintaining of records, reporting in the area of turnover of ethyl alcohol, alcoholic products;

33) Maintaining of records, reporting in the area of turnover of tobacco products;

34) Government control and taking of corrective actions to violators, in accordance with legislation of the Republic of Kazakhstan in the area of manufacture and distribution of ethyl alcohol, alcoholic products, tobacco products as well as in the area of turnover of separate types of oil products and biofuel;

35) Control over implementation of ethyl alcohol, pharmaceutical enterprises and public health facilities as well as organizations using ethyl alcohol for engineering purposes and for manufacture of non-alcoholic products;

36) Control over established minimum volumes for production of ethyl alcohol and alcoholic products;

37) Control within its competence over observance by subjects of standards, rules and instructions of process procedures, storage and implementation, technical regulations and standards applied in the area of manufacture and distribution of ethyl

alcohol, alcoholic products and tobacco products as well as turnover of separate types of oil products and biofuel;

38) Control over equipment of processing lines for manufacture of ethyl alcohol and filling lines of alcoholic products with relevant alcohol-measuring instruments and monitoring metering devices as well as on oil refinery, petroleum supply points and gas filling stations of monitoring metering devices and its functioning;

39) Performance of control over distribution of ethyl alcohol and alcoholic products, oil products by accompanying way-bills and declarations for distribution of ethyl alcohol and alcoholic products, separate types of oil products

40) Liaison with local state authorities for carrying out of control over manufacture and distribution of ethyl alcohol, alcoholic products, tobacco products as well as turnover of oil products and biofuel;

41) Maintenance of control, recording and analysis of balances of tobacco products turnover volume;

42) Carrying out of control over turnover of ethyl alcohol and alcoholic products;

43) Carrying out of control over turnover of oil products and biofuel;

44) Control of compliance with lowest prices upon sale of alcoholic and tobacco products

45) Carrying out of cooperation with relevant authorities of foreign countries, international organizations on the questions related to competence of state revenue authorities;

46) Exercise of state supervision over carrying out of rehabilitation and bankruptcy procedures;

47) Detection of attributes of false and premeditated bankruptcy;

48) Taking steps for detection of transactions implemented in the circumstances, in accordance with Article 7 of the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”;

49) Carrying out of request from reorganization participant for supporting documents;

50) Coordination of sale by interim trustee of bankrupt’s estate to the extent provided by the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”;

51) Examination of complaints for actions of interim administrator, rehabilitation, interim and bankruptcy manager;

52) Execution of request and obtaining from government agencies, legal entities and their officers of information about insolvent and bankrupt debtors;

53) Submission to interim and bankruptcy manager of information on availability and numbers of current accounts of a person, for whom there is a final judgment on recognition as a bankrupt, balance and flow of cash in these accounts;

54) Filing of notification to the court – about de-registration of interim manager, interim administrator, and meeting of creditors – about de-registration of rehabilitation or bankruptcy manager;

55) Performance of control and supervisory function over activity of local executive bodies on the questions falling within the Department authority;

56) Organization and performance of customs inspection for moving across the customs border of the Eurasian Economic Union of goods and transport facilities in the manner specified by customs legislation of the Eurasian Economic Union and Republic of Kazakhstan;

57) Carrying out of control over observance of procedure for carrying out of electronic auction for disposal of property (assets) of debtor;

58) Appointment by rehabilitation or bankruptcy manager of nominee presented by the meeting of creditors;

59) Making suggestions for establishment of special conditions and procedure of property mass sale and additional requirements to purchasers of property mass facilities in bankruptcy of organizations and individual entrepreneurs being natural monopoly holders or market participants having dominant or monopoly positions on relevant commodity market or having important strategic importance for republic economy capable of having impact on life, health of citizens, national security or environment, including organizations, share packages (participatory interests) of which are classified as strategic facilities in accordance with legislation of the Republic of Kazakhstan as well as recognized as bankrupt at the initiative of state, for which the similar procedure is provided by the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”;

60) Review of up-to-date information of rehabilitation manager about progress of rehabilitation procedure performance, interim manager about the progress of carrying out of data acquisition concerning financial standing of debtor and bankruptcy proceedings, bankruptcy manager about the progress of carrying out of bankruptcy procedures;

61) Coordination of missing debtor recognition as bankrupt and his liquidation without institution of bankruptcy proceedings with due account for opinion of interim manager about absence of debtor at the address specified in bankruptcy petition, and absence of property (assets), at the expense of which it is possible to perform the bankruptcy procedure;

62) Coordination of sale by interim manager of bankrupt’s estate to the extent set forth by the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”;

63) Court action against decisions and activity (inactivity) of interim administrator, rehabilitation, interim and bankruptcy manager in the event of discovery of violations of the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”;



64) Presentation of explanations and comments for introduction, conducting and termination of rehabilitation and bankruptcy procedures within its competence;

65) Filing of notification to the court about de-registration of interim manager, interim administrator as well as meeting of creditors about de-registration of rehabilitation or bankruptcy manager;

66) Deprivation of rehabilitation and bankruptcy managers;

67) Publication on the web-site of creditors list ; 68) in accordance with the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy” publication on the web-site of:

Creditors meeting notice;

Announcement about filing of petition in bankruptcy and procedure of claim assertion by creditors;

Announcement about adjudication of bankruptcy of debtor and his liquidation with institution of bankruptcy proceedings;

Announcement about application of rehabilitation procedure and order of claim assertion by creditors;

69) Holding upon court order of:

First meeting of creditors to the extent provided by Clause 4 Article 56 of the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”; liquidation of bankrupt without institution of bankruptcy proceedings in accordance with procedure established by Article 118 of the Republic of Kazakhstan Law dated March 07, 2014 “On rehabilitation and bankruptcy”;

70) Performance of control over observance of procedure for carrying out of electronic auction for sale of debtor property (assets);

71) Performance of customs clearance of goods moved across the customs border of the Eurasian Economic Union, using information technology as well;

72) Performance of customs declaring procedure for available funds and cash instruments;

73) Ensuring of observance of procedure for moving by natural persons across customs border of the Eurasian Economic Union of goods and transport facilities for personal use;

74) Arrangement of customs declaration and customs inspection of goods for personal use, forwarded by international postal items;

75) Organization of customs declaration and customs inspection of goods moved across the customs border of the Eurasian Economic Union by individual categories of foreign nationals;

76) Carrying out within the competence of control over persons performing activity in the area of customs affairs;

77) Ensuring of timely information sharing and consulting of foreign economic and other activity participants in the area of customs affairs on the questions related to customs legislation of the Republic of Kazakhstan on an ongoing

basis, and other questions falling within the competence of state revenue authorities, such as amendments and additions to customs legislation of the Eurasian Economic Union and Republic of Kazakhstan;

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

79) Ensuring within the competence of observance of customs tariff regulations measures, interdictions and restrictions in relation to goods and transport vehicles moved across the customs border of the Eurasian Economic Union;

80) Within competence implementation in cooperation with national security structures and other relevant government agencies of measures for security assurance of state boundary of the Republic of Kazakhstan;

81) Ensuring within competence of protection of customs border of the Eurasian Economic Union and control of compliance with customs inspection zone regime;

82) Carrying out of control over accuracy of identification for country of goods origin;

83) Carrying out of control over accuracy of tariff preferences provision;

84) Carrying out of control over goods classification in accordance with the Foreign Economic Activity Commodity Nomenclature of the Eurasian Economic Union (further – FEA CN EEU);

85) Carrying out of control over accuracy of identification for customs commodity cost;

86) Performance of customs control over compliance with requirements and conditions of customs procedures, under placement of which the goods do not acquire status of Eurasian Economic Union goods, and requirements and conditions applicable to completion of specified customs procedures;

87) Acceptance of preliminary decisions on classification of goods in accordance with FEA CN EEU and other decisions in accordance with customs legislation of the Eurasian Economic Union and Republic of Kazakhstan;

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

89) Carrying out of data collection for import to the Republic of Kazakhstan or export from the Republic of Kazakhstan of cultural values, foreign exchange cash, certified securities payable to the bearer, exchange bills, checks subject to financial monitoring, except for import and export performed from the territory being an integrated part of customs territory of the Eurasian Economic Union, to the territory being an integrated part of customs territory of the Eurasian Economic Union, in accordance with legislation of the Republic of Kazakhstan;

90) Carrying out of collection, consolidation and analysis of statistical and operational information on imminent and committed crimes and offences falling within the competence of state revenue authorities;

91) Performance of pre-trial proceedings (simplified pre-trial procedure), preliminary investigation, interrogation for cases of economic and financial crimes and offences in a manner required by criminal procedure legislation of the Republic of Kazakhstan;

92) Performance of operative investigation activity in accordance with legislation of the Republic of Kazakhstan on investigative operations;

93) Detention and delivery to offices of state revenue authorities or other agencies of the Republic of Kazakhstan of persons committed offence, crime or suspected of commission of offence, crime in the area of customs affairs, in accordance with legislative acts of the Republic of Kazakhstan

94) Ensuring of compliance with requirements for data protection and exploitation of information security facilities in accordance with legislation of the Republic of Kazakhstan;

95) Within the competence, performance of detection of persons under criminal cases of defendants under uncertainty of their residence at the suits brought in the interests of state, by decrees of court;

96) Preparation and implementation of measures for enhancement of state revenue authorities activity efficiency in the area of prevention of economic and financial crimes and offences;

97) Performance of pre-trial procedure (simplified pre-trial procedure), interrogation in cases of crimes related to contraband, delinquency in payment of customs duties, taxes and dues in a manner required by the criminal procedure legislation of the Republic of Kazakhstan;

98) Exercise of other functions provided by legislation of the Republic of Kazakhstan.

#### 16. Rights and responsibilities of Department:

##### Rights:

1) Perform the tax and customs control, such as by conducting of tax and customs inspections;

2) Request and obtain information, documents as well as other data necessary for implementation of Department main tasks and functions, under the statutory procedure of the Republic of Kazakhstan and pursuant to provisions of international treaties;

3) During performance of tax and customs inspections engage professionals from various divisions of knowledge as required by legislation of the Republic of Kazakhstan;

4) Bring suits to the courts in accordance with legislation of the Republic of Kazakhstan, such as recognition of transactions invalid, recognition of taxpayer (tax

agent), declarant and persons performing activity in the area of customs affairs as bankrupt, compulsory issue of authorized shares of taxpayer (tax agent) – Joint-stock company with the participation of state in authorized capital according to legislation of the Republic of Kazakhstan concerning recognition of transactions as invalid, liquidation of legal entity on the grounds provided by Subclauses 1), 2) 2 Clause 49 Civil Code of the Republic of Kazakhstan;

5) Demand from Director and other corporate officers, regardless of forms of ownership, and natural persons the submission of documents, data, information such as containing banking, commercial and other secret protected by legislation of the Republic of Kazakhstan, presentation of goods, performance of inspections and audits, and call on indicated persons of commission of other actions required for accomplishment of major tasks and functions of Department, as prescribed by the legislation of the Republic of Kazakhstan;

6) Cooperate with government agencies ensuring the mutual exchange of information such as by electronic means in accordance with procedure established by legislation of the Republic of Kazakhstan;

7) Organize and hold activities for increase of tax and customs culture and society awareness regarding tax legislation and customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

8) Perform a training, retraining and professional development of Department employees;

9) Make suggestions for improvement of tax and customs legislation of the Eurasian Economic Union and the Republic of Kazakhstan;

10) Make suggestions for conclusion and accession to international treaties in the area of taxation and customs affairs;

11) Identify by indirect method the taxable items and (or) items related to taxation in accordance with procedure established by legislation of the Republic of Kazakhstan;

12) Carry out inspections of compliance by managers of requirements established by legislation of the Republic of Kazakhstan to carrying out of rehabilitation and bankruptcy procedures;

13) Engage to the audits of compliance by managers with requirements established by legislation of the Republic of Kazakhstan to carrying out of rehabilitation procedure and bankruptcy procedure of other government agencies officers;

14) Give notices concerning elimination of infringements according to results of in-house audit of manager activity, and elimination of infringements detected according to results of audit of previous manager activity who was removed for these infringements;

15) Demand the submission of report concerning fulfillment of notice for elimination of infringements detected according to results of in-house audit of manager activity;

16) Engage specialists of other government agencies, consultants and experts among natural and legal persons of the Republic of Kazakhstan and other states regarding regulation of ethyl alcohol and alcoholic products distribution;

17) Check the observance by subjects of standards, rules and instructions of processing procedures, storage and sales, technical regulations and standards applied in the area of manufacture and distribution of ethyl alcohol, alcoholic and tobacco products as well as distribution of separate types of oil products and biofuel;

18) Exercise control over equipage of processing lines for manufacture of ethyl alcohol and filling lines of alcoholic products by relevant alcohol metering apparatus and control metering instruments and its operation;

19) Pull over the vehicles and involuntarily take back the water and air crafts left the customs territory of the Eurasian Economic Union, without permission of state revenue authorities;

20) Forward within the competence the request to manufacturers of tobacco products concerning submission of required data for carrying out of government regulation of manufacture and distribution of tobacco products;

21) Perform collection of samples and products samples in accordance with legislation of the Republic of Kazakhstan;

22) Withdraw from verified persons the documents or its copies with drawing up of withdrawal act during performance of visiting customs inspections;

23) Levy an attachment on goods or withdraw in the manner prescribed by the laws of the Republic of Kazakhstan, for a term of performance of visiting customs inspection for suppression of actions focused on alienation of goods or otherwise disposal of goods, in relation of which the visiting customs inspection is performed;

24) Seal the premises with goods, where provided for by law of the Republic of Kazakhstan;

25) Send designated representatives of state revenue authorities regarding customs affairs to foreign states in accordance with international treaties of the Republic of Kazakhstan;

26) Withdraw or seize or make seizure of documents, goods, subjects or other property in accordance with criminal procedure legislation and Republic of Kazakhstan Code dated July 05, 2014 “On administrative offences”;

27) Perform documentation, video- and audio recording, camera and photographic survey of facts and events in accordance with legislative acts of the Republic of Kazakhstan;

28) Acquire goods, including weapon, special technical and other facilities as well as special dogs for performing of duties assigned to state revenue authorities in accordance with legislation of the Republic of Kazakhstan;

29) Apply physical force, special tools and firearms in accordance with the legislation of the Republic of Kazakhstan;

30) Perform operational investigations in accordance with the Republic of Kazakhstan Law dated September 15, 1994 “On operative investigation activity”;

31) Give binding instructions, reports to natural and legal persons concerning removal of causes and conditions procuring crimes and other offences;

32) Under the statutory procedure of the Republic of Kazakhstan to keep, carry and make use of weapon, ammunition, special tool as well as apply physical force if needed, including military techniques of wrestling;

33) Exercise the powers in accordance with criminal procedure legislation of the Republic of Kazakhstan;

34) Upon available materials and criminal cases in process have access to documents, materials, statistical information and other data, and demand its submission from Directors and other corporate officers, natural persons, make copies therefrom, get clarifications;

35) Use the relevant temporary detention facilities, pretrial detention centers in accordance with procedure established by legislation of the Republic of Kazakhstan;

36) Expose to compulsory attendance persons evading appearance on a call under available procedures for criminal cases;

37) Convoy detainees and other persons taken into custody;

38) Conduct forensic proceeding within the competence as required by legislation of the Republic of Kazakhstan;

39) Exercise other rights provided by legislation of the Republic of Kazakhstan;

Responsibilities:

40) Respect legitimate rights of taxpayers (tax agents), declarants and persons performing activity in the area of customs affairs;

41) Protect the state interests;

42) In cooperation with national security structures and other relevant public authorities of the Republic of Kazakhstan implement measures for protection of customs border of the Eurasian Economic Union;

43) Ensure the fulfillment of international commitments of the Republic of Kazakhstan within the Department competence;

44) Ensure control over observance of legislation providing completeness, timeliness of receipt of taxes, customs and other mandatory payments to budget as well as special, anti-dumping and compensatory duties;

45) Perform the tax and customs administration;

46) Perform the inspection of objects on the questions of government regulation of manufacture and distribution of separate types of excisable goods;

47) Perform inspections of authorized and local executive bodies on regarding accuracy of calculation, completeness of collection and timeliness of payment of taxes and other mandatory payments to budget;

48) Perform work for enforced recovery of tax liabilities, debts for mandatory pension contributions, mandatory professional pension contributions and social deductions, debts for customs duties and taxes, late charges;

49) Within its competence perform offset and (or) repayment of excess (mistakenly) paid or excess recovered amounts of taxes, customs duties, customs dues, other mandatory payments and late charges to budget, repayment of penalties, amounts of advance payments and amounts of security for payment of customs duties;

50) Consider complaints for decisions, activity (inactivity) of state revenue authority and its officers in the manner and within time limits established by legislation of the Republic of Kazakhstan;

51) Observe the tax secret and other secret protected by legislation of the Republic of Kazakhstan;

52) Render the public services in accordance with standards and regulations of public services approved in accordance with procedure established by legislation of the Republic of Kazakhstan;

53) Review the requests, applications and complaints of natural and legal persons for questions falling within the Department competence;

54) Call on natural and legal persons in cases established by legislation of submission of required documents, reporting prepared in the prescribed form;

55) Draw up protocols and examine cases of administrative offences, exercise administrative detention and apply other measures provided by the legislation of the Republic of Kazakhstan on administrative offences;

56) Institute administrative proceedings pursuant to the procedure established by the Republic of Kazakhstan Code dated July 05, 2014 "On administrative offences";

57) Provide in accordance with legislation of the Republic of Kazakhstan the protection from unlawful acts in relation to state revenue authorities activity, state revenue authority officers and members of their families;

58) Keep records of taxpayers, taxable items and (or) objects related to taxation, records of calculated, charged and paid taxes and other mandatory payments to budget, calculated, deducted and paid mandatory pension contributions, mandatory professional pension contributions, calculated and paid social deductions;

59) Perform explanations and present comments for commencement, fulfillment and termination of tax liabilities, regarding transfer pricing as well as introduction, conducting and termination of rehabilitation and bankruptcy procedures;

60) Submit to the taxpayer (tax agent) information about effective taxes and other mandatory payments to budgets, changes in tax legislation of the Republic of Kazakhstan, explain the procedure of tax forms completion;

61) Publish in mass media the lists of taxpayers (tax agents), declarants and persons performing activity in the area of customs affairs, having debts for tax, debts for customs payments and taxes, late charges as well as inactive legal entities and taxpayers recognized as fake companies on the basis of final and binding decision or decree of court, pursuant to the procedure and in cases established in accordance with legislation of the Republic of Kazakhstan;

62) Maintain control over observance of procedure of recording, storage, assessment, further use and disposal of property transformed into government property, over completeness and timeliness of its transfer to relevant authorized government body in accordance with legislation of the Republic of Kazakhstan as well as completeness and timeliness of money transfer to budget in case of its sale;

63) Ensure safety of goods transformed into government property;

64) Maintain control over activity of authorized government agencies and local executive bodies regarding accuracy of calculation, completeness of recovery and timeliness of tax and other mandatory payments transfer to budget;

65) Perform customs control in relation to goods and transport facilities moved across the customs border of the Eurasian Economic Union;

66) Perform the information sharing and consulting in the area of customs affairs at no cost;

67) Provide to the tax payer (tax agent) the standards of public services rendering, letterheads of prescribed forms of tax applications approved in accordance with procedure established by legislation of the Republic of Kazakhstan and (or) software required for submission of tax returns and applications in electronic form free of charge;

68) Provide within competence the assistance in exercise of right to declarants and persons performing activity in the area of customs affairs;

69) Supervise the execution of activity of declarants and persons performing activity in the area of customs affairs for observance of terms and performance of duties established by customs legislation of the Eurasian Economic Union and (or) Republic of Kazakhstan as well as other legislative acts of the Republic of Kazakhstan;

70) Ensure within one's competence the protection of customs border of the Eurasian Economic Union;

71) Perform duties established by criminal procedure legislation of the Republic of Kazakhstan and Republic of Kazakhstan Law dated September 15, 1994 "On operative investigation activity";



72) Take measures for prevention, detection, suppression, exposure and investigation of economic, financial crimes and offences within the Department competence;

73) Accept, register and review applications and statement on committed or imminent crimes, take measures for suppression and exposure of crimes as well as detention of persons who have committed it, and prevention of socially dangerous consequences in due time;

74) Take within competence measures for ensuring of compensation for property damage inflicted by crimes and offences;

75) Take measures provided by legislative acts for state protection of persons involved in criminal procedure;

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

### **3. Department activity management**

17. Department management is performed by Director who is personally responsible for fulfillment of tasks assigned to Department and exercise of its functions.

18. Director of Department is appointed and removed from office in accordance with legislation of the Republic of Kazakhstan.

19. Director of Department has Deputies, who are appointed and removed from offices in accordance with legislation of the Republic of Kazakhstan.

20. Director of Department exercise the following powers:

1) Determines the obligations and authorities of own Deputies, Directors, employees and officers of structural subdivisions of Department, Directors of Department local agencies;

2) Approves the manning table of Department within the limits of Department staff numbers;

3) In accordance with legislation of the Republic of Kazakhstan appoints and removes from office:

Department employees and officers;

Directors of state revenues administration by regions, cities, districts and cities and within the territory of special economic zones and their Deputies; Directors of customs points and their Deputies;

Directors of administration offices – Customs stations of “customs clearance centers”;

4) Takes measures of disciplinary responsibility as required by law of the Republic of Kazakhstan;

5) Approves the provisions on structural subdivisions of Department;

6) As prescribed by the law of the Republic of Kazakhstan resolves the problems of secondment, granting of vacation, rendering of financial assistance, training (retraining), career enhancement, incentive, payment of wage premiums and bonuses to Deputy Directors of Department, employees and officers of Department, Heads and Deputy Heads of local agencies of Department;

7) Personally responsible for anti-corruption management;

8) Personally responsible for adequacy of information submitted to the Committee;

9) Within its competence signs the Department acts;

10) Represents Department in all government and other agencies;

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

The exercise of authority of a Head of Department for a period of his absence is performed by his alternate person in accordance with legislation of the Republic of Kazakhstan.

#### **4. Department property**

21. Department on the basis of operational management has a separate property as provided by applicable law of the Republic of Kazakhstan.

Department property is formed on account of a property transferred by owner thereto as well as property (including cash income) acquired as a result of personal activity and other sources not prohibited by legislation of the Republic of Kazakhstan.

22. The property assigned to Department is related to republican property.

23. Department is not eligible to independently alienate or otherwise dispose of property assigned thereto and property acquired using the funds issued thereto under financing plan, unless otherwise established by legislation of the Republic of Kazakhstan.

#### **5. Reorganization and liquidation of Department**

24. The reorganization and abrogation of Department is performed in accordance with legislation of the Republic of Kazakhstan.