

Annex 199 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 State Revenue Administration across Petropavlovsk town
of the Department of State Revenue across
North Kazakhstan region of the State Revenue Committee of the Ministry of
Finance of the Republic of Kazakhstan

1. General provisions

1. State Revenue Administration across Petropavlovsk town of the Department of State Revenue across North Kazakhstan region of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (further – the Administration) is a local office of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (further – the Committee), in charge of performance of functions for ensuring of completeness and timeliness of receipt of taxes and other mandatory payments to budget, calculation, deduction, payment of mandatory pension contributions and mandatory professional pension contributions, calculation and payment of social deductions and other functions in accordance with legislation of the Republic of Kazakhstan.

2. Administration performs its activity in conformity with Constitution and laws of the Republic of Kazakhstan, Acts of President and Government of the Republic of Kazakhstan, other regulatory legal acts and these Regulations.

3. Administration is a legal entity in legal corporate form of state department, has seals and stamps with its name in Kazakh language, standard forms and in accordance with legislation of the Republic of Kazakhstan accounts in Treasury departments of the Ministry of Finance of the Republic of Kazakhstan.

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

5. Administration acts as a party of civil law relations on behalf of the state, if it authorized thereto in accordance with legislation of the Republic of Kazakhstan.

6. Administration on the issue of its competence, as required by laws of the Republic of Kazakhstan, accept decisions documented by the orders of Administration Director.

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

8. Legal address of Administration: postal code 150000, Republic of Kazakhstan, North Kazakhstan region, Petropavlovsk city, 85 Mira Str.

9. Full name of government agency – “State Revenue Administration across Petropavlovsk town of the Department of State Revenue 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 the constituent instrument of Administration.

11. Financing of Administration activity is performed from republican budget.

12. Administration is prohibited to enter into contractual relationships with business entities with respect to performance of duties being functions of Administration.

If the right to perform income-bearing activities is granted to Administration by legislative acts, then income earned from such activity is paid to republican budget income.

2. Tasks, functions, rights and responsibilities of Administration

13. Administration tasks:

1) Enforcement within the competence of state economic security of legitimate rights and interests of business entities, society and state;

2) Ensuring completeness and timeliness of receipt of taxes and other mandatory payments to budget;

3) Within its competence provision of observance and fulfillment of international acts, tax and other legislation of the Republic of Kazakhstan;

4) Assurance of completeness and timeliness of calculation, deduction and payment of mandatory pension contributions and mandatory professional pension contributions to Unified accumulative pension fund, calculation and payment of social deductions to the State Social Insurance Fund;

5) Execution of other tasks provided by legislation of the Republic of Kazakhstan.

14. Administration functions:

1) Control over observance of legislation providing completeness, timeliness of receipt of taxes and other mandatory payments to budget;

2) Application of provisions of international treaties in accordance with procedure established by Republic of Kazakhstan Code “On taxes and other mandatory payments to budget” (Tax Code) and appropriate international treaties;

3) Ensuring observance of international commitments of the Republic of Kazakhstan within the Administration competence;

4) Liaison with government agencies for carrying out of control over observance of tax and other legislation of the Republic of Kazakhstan;

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

6) Carrying out of tax administration;

7) Performance of tax control in accordance with tax legislation of the Republic of Kazakhstan;

8) Provision of electronic services using information systems in accordance with the Republic of Kazakhstan Law dated November 24, 2015 “On informatization”;

9) Provision of public services in accordance with standards and regulations for rendering of public services;

10) Use of risk management system;

11) Liaison with government agencies and other organizations using information systems in the manner prescribed by the laws of the Republic of Kazakhstan;

12) 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;

13) Drawing up of protocols and consideration of cases on administrative offences, application of other measures provided by legislation of the Republic of Kazakhstan on administrative offences;

14) Identification of taxable items and (or) items related to taxation on the basis of indirect methods (assets, liabilities, turnover, expenses, costs) in case of violation of record keeping order;

15) Fulfillment of explanations and submission of comments on the questions related to commencement, performance and termination of tax liability;

16) Carrying out of cooperation with relevant agencies of foreign states, international organizations on the questions placed under the jurisdiction of state revenue authorities;

17) Execution of other functions provided by legislation of the Republic of Kazakhstan.

15. Rights and responsibilities of Administration:

1) Request, obtain in accordance with procedure established by legislation from government agencies, its officers and deliver information and materials necessary therefor;

2) Give explanations and comment for application of current legislation on the questions falling within the Administration competence;

3) Engage professionals of relevant government agencies, consultants and independent experts among natural and legal entities of the Republic of Kazakhstan and other states for conducting of expert reviews, inspections and consultations;

4) Examine cases of administrative offences, draw up protocols thereon and impose administrative penalties in accordance with procedure established by legislation of the Republic of Kazakhstan on administrative offences;

5) Apply to court, bring suits with the aim of protecting rights and interests of Administration in accordance with legislation of the Republic of Kazakhstan;

6) Review inquiries, applications and complaints of natural and legal persons on the questions falling within the Administration competence;

7) Demand from natural and legal persons as provided by applicable laws of submission of required documents, reporting under prescribed forms;

8) Work with other government agencies, international organizations in accordance with procedure established by legislative acts of the Republic of Kazakhstan and on grounds of joint acts of relevant public authorities by agreement therewith;

9) Upon the request of relevant authorized agency submit information from own information systems in accordance with procedure established by legislation of the Republic of Kazakhstan;

10) Exercise other rights and responsibilities in accordance with legislation of the Republic of Kazakhstan.

3. Organization of Administration activity

16. The management of Administration is performed by Director who is personally liable for accomplishment of tasks imposed on Administration and execution of its functions.

17. Director of Administration is appointed to and removed from office in accordance with legislation of the Republic of Kazakhstan.

18. Director of Administration has Deputies who are appointed to and removed from office in accordance with legislation of the Republic of Kazakhstan.

19. Director of Administration exercises the following powers:

1) Determines responsibilities and authority of Deputies, Directors, officers of Administration structural subdivisions;

2) Approves the manning table of Administration within the limit of Administration staff numbers;

3) In accordance with legislation of the Republic of Kazakhstan appoints to and removes from office the Administration officers;

4) Takes measures of disciplinary liability in accordance with procedure established by legislation of the Republic of Kazakhstan;

5) Approves the provisions on structural subdivisions of Administration;

6) As prescribed by laws of the Republic of Kazakhstan resolves the questions of secondment, provision of vacations, rendering of financial assistance, training (retraining), professional development, incentive, payment of wage premiums and bonuses to Deputies of Administration Directors, Administration officers;

7) Personally responsible for anti-corruption management;

8) Personally responsible for adequacy of information submitted to Department;

9) Within its competence signs the Administration acts;

10) Represents Administration in all government agencies and other organizations;

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

The exercise of Administration Director powers for a period of his absence is performed by his alternate in accordance with legislation of the Republic of Kazakhstan.

4. Administration property

20. Administration has on the basis of operational management the separate property as provided by applicable law of the Republic of Kazakhstan.

Administration property is formed at the expense of property transferred thereto by owner, and property (including cash income) acquired as a result of individual activity and other sources not prohibited by legislation of the Republic of Kazakhstan.

21. The property assigned to Administration is classified as republican property.

22. Administration 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 Administration

23. The reorganization and abolition of Administration are performed in accordance with legislation of the Republic of Kazakhstan.