



On approval of the Methodology of accounting for taxes on products and imports

Unofficial translation

Order of the Chairman of the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan dated October 12, 2017 No. 145. Registered with the Ministry of Justice of the Republic of Kazakhstan on November 1, 2017 No. 15957.

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In accordance with subparagraph 5) of article 12 of the Law of the Republic of Kazakhstan dated March 19, 2010 On State Statistics and subparagraph 258) of paragraph 17 of the Regulation on the Ministry of National Economy of the Republic of Kazakhstan, approved by resolution No. 1011 of the Government of the Republic of Kazakhstan dated September 24, 2014, I hereby ORDER:

1. To approve the attached Methodology of accounting for taxes on products and imports.
2. In accordance with the procedure established by the law, the Department of National Accounts, together with the Legal Department of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan shall:
 - 1) provide the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;
 - 2) within ten calendar days from the date of the state registration of this order, direct a copy of it in paper and electronic forms in the Kazakh and Russian languages to the Republican State Enterprise with the Right of Economic Management “Republican Center of Legal Information” for official publication and inclusion in the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;
 - 3) within ten calendar days after the state registration of this order, direct a copy of it for official publication in periodicals;
 - 4) place this order on the Internet resource of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan.
3. Control over the execution of this order shall be assigned to the Deputy Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan (G. Kerimkhanov).
4. This order shall be enforced upon expiry of ten calendar days after the date of its first official publication.

*Chairman of the Committee
on Statistics of the Ministry
of National economy
of the Republic of Kazakhstan*

N. Aydapkelov

“AGREED”

Minister of Finance
of the Republic of Kazakhstan
_____ B. Sultanov
October 19, 2017

Approved
by order No. 145
of the chairman of the
Committee on Statistics of the
Ministry of National Economy
of the Republic of Kazakhstan
dated October 12, 2017

On approval of the Methodology of accounting for taxes on products and imports

Chapter 1. General Provisions

1. The methodology of accounting for taxes on products and imports (hereinafter- the Methodology) refers to the statistical methodology that is formed in accordance with international standards and approved in accordance with the Law of the Republic of Kazakhstan dated March 19, 2010 “On State Statistics” (hereinafter - the Law).

2. This Methodology is intended for accounting of taxes on products and imports in accordance with the System of National Accounts 2008 (hereinafter SNA 2008) developed by the International Monetary Fund, the Organization for Economic Co-operation and Development, the Statistical Office of the European Communities, the United Nations and the World Bank .

3. The Methodology is applied by the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan when calculating gross domestic product.

4. The data base for accounting for taxes on products and imports shall be:

- 1) official statistical information;
- 2) administrative data of administrative sources.

Chapter 2. Classification and reflection of taxes on products and imports in the System of National Accounts 2008

5. Tax classification shall include:

- 1) taxes on products:
value added taxes (hereinafter - VAT);
import taxes and duties, excluding VAT;
export taxes;
product taxes, excluding: VAT, import and export taxes;
- 2) other taxes on production.

6. The list of taxes on products and imports is given in Appendix 1 to this Methodology.

7. Product taxes shall include taxes on goods and services and shall be payable at the time of:

- production of goods and services;
- sales or imports;
- export or rental;
- transmissions by way of transfer;
- deliveries to other units;
- use for own consumption or accumulation.

8. Taxes shall be recorded on an accrual basis in the performance of the relevant activities, operations or events that give rise to a tax liability.

9. The time of reflection of the tax shall coincide with the moment of the tax liability occurrence. Taxes on the sale, transfer or use of products shall be recorded on the accounts at the time of sale, transfer or use.

10. Measurement of taxes is limited to actually paid taxes, excluding unpaid tax liabilities. Actual tax payments shall be recorded on an accrual basis as a result of tax liabilities occurrence.

Chapter 3. Calculation of taxes on products and imports at constant prices

11. Calculation of taxes at constant prices shall be carried out on the following types: VAT, excise taxes, customs payments, rental tax on exports from oil sector organizations and other taxes on products.

12. Calculation of VAT at constant prices shall be based on the SNA 2008 components that generate VAT: household spending on final consumption, gross fixed capital formation, intermediate consumption.

13. Calculation of VAT at constant prices shall be carried out as follows:

1) the VAT amount is divided in keeping with the components of the “Resources-Use” table in accordance with Appendix 2 to this Methodology;

2) VAT shall be calculated at constant prices on household spending on final consumption, gross fixed capital formation (hereinafter - GFCF) and intermediate consumption by deflating each group of goods through the corresponding price indices according to the formula:

$$n_{p_0q_1} = \frac{n_{p_1q_1}}{d}, \quad (1)$$

where:

$n_{p_0q_1}$

is corresponding VAT at constant prices (current period in the price of the base period);

$$n_{p_1 q_1}$$

– corresponding VAT in the current period;

d – deflator.

Used as deflator:

for spending on final consumption – consumer price indices;

for GFCF – indices of producer prices, prices of import receipts and consumer prices;

for intermediate consumption – indices of producer prices, consumer prices;

3) the index of the VAT physical volume shall be calculated on household spending on final consumption, GFCF and intermediate consumption on the formula:

$$I_n = \frac{n_{p_0 q_1}}{n_{p_0 q_0}}, \quad (2)$$

where:

$$I_n$$

– index of physical volume of the corresponding VAT;

$$n_{p_0 q_1}$$

– corresponding VAT at constant prices (current period in the price of the base period);

$$n_{p_0 q_0}$$

– corresponding VAT in the base period.

4) the weighted index of the VAT physical volume shall be calculated according to the structure of the base period;

5) extrapolation of VAT of the previous period by a weighted index of physical volume shall be calculated on the formula:

$$N_{p_0 q_1} = N_{p_0 q_0} \times I, \quad (3)$$

Where:

$$N_{p_0 q_1}$$

– VAT at constant prices (in the current period in the price of the base period);

$N_{p_0q_0}$

– VAT in the base period;

– weighted index of the VAT physical volume.

14. Calculation of excise taxes in constant prices shall be carried out by deflating the excise taxes of the current period on the indices of changes in rates on the formula:

$$A_{p_0q_1} = \frac{A_{p_1q_1}}{\text{ИИС}}, \quad (4)$$

where:

$A_{p_0q_1}$

– excise taxes in constant prices (current period in the price of the base period);

$A_{p_1q_1}$

– excise taxes in the current period;

ИИС – index of tax rate change.

Calculation of the index of tax rate change shall be carried out on the formula:

$$\text{ИИС} = \frac{\text{НСТ}^t}{\text{НСТ}^{t-1}}, \quad (5)$$

where:

ИИС – index of tax rate change;

НСТ – tax rate on a commodity group in the period t and t-1.

15. Calculation of customs payments in constant prices shall be carried out by deflation of customs payments of the current period by price indices of export deliveries and import receipts:

$$T_{p_0q_1} = \frac{T_{p_1q_1}}{\text{ИЦЭИ}}, \quad (6)$$

where:

$$T_{p_0q_1}$$

– customs payments in constant prices (current period in the price of the base period);

$$T_{p_1q_1}$$

– customs payments in the current period;

ИЦ_{ЭИ} – price index of export deliveries (import receipts).

16. Calculation of export rental tax from oil sector organizations at constant prices shall be carried out:

1) by deflation using the index of export supply price:

$$R_{p_0q_1} = \frac{R_{p_1q_1}}{ИЦ_Э}, \quad (7)$$

where:

$$R_{p_0q_1}$$

– amount of the rental tax on exports from oil sector organizations in constant prices (current period in the price of the base period);

$$R_{p_1q_1}$$

– amount of the rental tax on exports from oil sector organizations in the current period;

ИЦ_Э – index of export supply prices.

2) extrapolation of the sum of rental export tax on the physical volume index of crude oil export:

$$R_{p_0q_1} = R_{p_0q_0} \times E, \quad (8)$$

where:

$$R_{p_0q_1}$$

– amount of the rental tax on exports from oil sector organizations in constant prices (current period in the price of the base period);

R_{p0q0}

– amount of the rental tax on exports from oil sector organizations in the base period;

E – index of physical volume of crude oil export.

17. Other taxes on products shall be calculated in constant prices by deflating of the corresponding consumer price indices.

18. Calculation of the physical volume index for taxes on products and imports shall be carried out by weighing the types of taxes on products and imports according to the structure of the base period.

Appendix 1
to the Methodology of accounting
for taxes on products and import

List of taxes on products and imports

1. VAT;
2. excise taxes;
3. payment for the use of water resources from surface sources;
4. rental tax on exports, excepting revenues from oil sector organizations;
5. rental tax on exports from oil sector organizations;
6. collection from auctions;
7. collection for the passage of vehicles on the territory of the Republic of Kazakhstan;
8. payment for placement of outdoor (visual) advertising;
9. gambling tax;
10. customs payments;
11. special, anti-dumping, countervailing duties;
12. special protective, anti-dumping and countervailing duties that are not subject to distribution.

Appendix 2
to the Methodology of accounting
for taxes on products and import

Components of the table “Resources-Use”

Code	Product name	Intermediate consumption	Household spending on final consumption	Gross fixed capital formation
A	Products of agriculture, forestry and fishery			
B	Products of mining industry			
C	Products of manufacturing industry			
D	Electricity, gas, steam and air conditioning			
E	Water supply; sewer system, waste collection and disposal services			

F	Construction works			
G	Wholesale and retail trade services; car and motorcycle repair services			
H	Transport and warehousing services			
I	Accommodation and catering services			
J	Information and communication services			
K	Financial and insurance services			
L	Real estate transaction services			
M	Professional, scientific and technical services			
N	Administrative and support services			
O	Public administration and defense services; mandatory social security services			
P	Services in education area			
Q	Healthcare and social services			
R	Services in arts, entertainment and recreation			
S	Other services			
T	Services of households hiring domestic workers and services of production of goods and services for own consumption			
U	Services of extraterritorial organizations and bodies			