

**On some issues of horizontal monitoring**

***Unofficial translation***

Order of the Minister of Finance of the Republic of Kazakhstan dated December 7, 2018 No. 1060. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 11, 2018 No. 17914.

*Unofficial* *translation*

      In accordance with Paragraph 1 and 2 of Article 131 and Article 133 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code), **I hereby ORDER**:

      Footnote. Preamble - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      1. To approve the attached:

      1) form of agreement on horizontal monitoring according to Annex 1 to this order;

      2) Rules for conclusion and termination of the agreement on horizontal monitoring according to Annex 2 to this order;

      3) categories of taxpayers, with whom the agreement on horizontal monitoring is concluded, according to Annex 3 to this order;

      4) Rules for horizontal monitoring according to Annex 4 to this order.

      2. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan in the procedure, established by the legislation shall ensure:

      1) state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

      2) within ten calendar days from the date of state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, the direction hereof in Kazakh and Russian languages to the Republican State Enterprise on the Right of Economic Management "Republican Center of Legal Information of the Ministry of Justice of the Republic of Kazakhstan" for official publication and placement in the Reference Control Bank of the Regulatory Legal Acts of the Republic of Kazakhstan;

      3) placing this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

      4) within ten working days after state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, reporting of information to the Department of Legal Services of the Ministry of Finance of the Republic of Kazakhstan on performance of activities, stipulated by sub-items 1), 2) and 3) of this item.

      3. This order shall be put into effect from January 1, 2019 and shall be subject to the official publication.

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| *Minister of Finance* |
| *of the Republic of Kazakhstan* | *А. Smailov* |

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|  | Annex 1 to order № 1060 of the Minister of Finance of the Republic of Kazakhstan dated December 7, 2018 |

      Footnote. Form - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      Form

**Agreement on horizontal monitoring**

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| Astana city | \_\_\_\_\_\_"\_\_\_"\_20\_\_ |

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (name),

      hereinafter referred to as the "Taxpayer," represented by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (surname, first name, patronymic (if any)

      acting on the basis of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (document name)

      on the one hand, and the Republican State Institution "State Revenue Committee of the Ministry of Finance

      of the Republic of Kazakhstan," hereinafter referred to as the "Committee," represented by

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (position, surname, first name, patronymic (if any)

      acting on the basis of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (document name)

      on the other hand, hereinafter jointly referred to as the "Parties," in accordance with the Code

      of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (the Tax Code) (hereinafter

      referred to as the Tax Code), have entered into this Agreement on horizontal monitoring

      (hereinafter referred to as the Agreement).

**Chapter 1. Subject of the agreement**

      1. The Parties shall agree to conduct horizontal monitoring of the Taxpayer by the Committee.

      2. Horizontal monitoring shall be carried out in accordance with Article 133 of the Tax Code.

**Chapter 2. Rights and obligations of the Parties**

      3. The Committee shall:

      1) conduct horizontal monitoring of the taxpayer in accordance with the tax legislation of the Republic of Kazakhstan;

      2) within the framework of horizontal monitoring, provide the taxpayer with explanations on the application of the tax legislation of the Republic of Kazakhstan, including preliminary explanations, in accordance with Articles 134 and 135 of the Tax Code;

      3) ensure confidentiality of information received from the taxpayer within the framework of horizontal monitoring;

      4) ensure the safety of documents obtained and compiled during horizontal monitoring, not to disclose their content without the consent of the taxpayer;

      5) not violate the established mode of operation of the taxpayer during the period of horizontal monitoring at the location of the taxpayer.

      4. The taxpayer shall:

      1) at the request of an official of the Committee in accordance with the procedure for horizontal monitoring within the framework of horizontal monitoring conducted at the location of the taxpayer and (or) without visiting the taxpayer, submit documents confirming the correctness of the calculation and the timeliness of payment (deductions and transfers) of taxes and payments to the budget, completeness and timeliness of calculation, deduction and transfer of social payments, written explanations on the compiled by the taxpayer (tax agent) tax forms, financial statements of the taxpayer (tax agent), as well as tax accounting;

      2) when conducting horizontal monitoring at the location of the taxpayer, provide the Committee officials with the right to view data from software designed to automate accounting and (or) tax accounting, and (or) an information system containing data from primary accounting documents, accounting registers, information on objects of taxation and (or) objects related to taxation;

      3) at the request of an official of the Committee, within the framework of horizontal monitoring without visiting the taxpayer, provide information uploaded from software designed to automate accounting and (or) tax accounting, and (or) an information system containing data from primary accounting documents, accounting registers, information about objects of taxation and (or) objects related to taxation.

      5. The Parties shall have the right to introduce the amendments this Agreement by mutual consent.

      6. The parties shall have other rights and perform other obligations established by Articles 13 and 19 of the Tax Code.

**Chapter 3. Liability of the Parties**

      7. Each of the Parties in this Agreement shall be liable for non-performance and/or improper performance of obligations arising from this Agreement in accordance with the tax legislation of the Republic of Kazakhstan.

      8. Any dispute or controversy that may arise out of this Agreement shall be resolved in accordance with the Laws of the Republic of Kazakhstan.

**Chapter 4. Privacy**

      9. The Parties shall not disclose any information received under this Agreement without the prior written consent of the other Party, except as otherwise provided by the Laws of the Republic of Kazakhstan.

      10. Inadvertent dissemination of the received information as a result of illegal actions by third parties, expressed in the form of theft, robbery, cyber attack of information databases, confirmed by the relevant authorities, does not violate the confidentiality requirement.

**Chapter 5. Term of the Agreement**

      11. This Agreement shall enter into force on the date of its signing and shall be valid for three years and may be terminated in accordance with the procedure for concluding and terminating a horizontal monitoring agreement established in accordance with paragraph 2 of Article 131 of the Tax Code.

**Chapter 6. Termination procedure of the agreement**

      12. This Agreement shall be terminated by the Committee in the following cases:

      1) recognition by the official of the Committee conducting horizontal monitoring as unreliable information provided by the Taxpayer during the horizontal monitoring;

      2) violation of the procedure for horizontal monitoring approved in accordance with Article 133 of the Tax Code, expressed in the form of systematic (more than twice during the calendar year) failure to submit during the horizontal monitoring of the Taxpayer's documents (information) related to the calculation (withholding), payment (transfer) of taxes and other mandatory payments to the budget and (or) written explanations to the request in writing;

      3) the beginning of the rehabilitation or bankruptcy procedure, liquidation, reorganization by merger, accession, separation of the Taxpayer.

**Chapter 7. Final provisions**

      13. Any amendments and additions to this Agreement shall be made by drawing up and signing additional agreements.

      14. The reorganization of the Parties by conversion shall not terminate this Agreement and all rights and obligations shall pass to the respective successors.

      15. The following e-mail addresses shall be used to exchange horizontal monitoring information:

      by the Committee \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_;

      on the part of the Taxpayer \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

      16. This Agreement shall be made in the state and Russian languages in two copies for each of the Parties and having equal legal force.

**Chapter 8. Legal addresses and details of the Parties**

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| Committee:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (position)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (surname, first name, patronymic (if any)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (signature) | Taxpayer:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  position)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (surname, first name, patronymic (if any)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (signature) |

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|  | Annex 2 to order № 1060 of the Minister of Finance of the Republic of Kazakhstan dated December 7,2018 |

**Rules for Conclusion and Termination of an Agreement on Horizontal Monitoring**  
**Chapter 1. General Provisions**

      1. These Rules for the conclusion and termination of the horizontal monitoring agreement (hereinafter referred to as the Rules) have been developed in accordance with Article 131 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code) and determine the procedure for concluding and terminating the horizontal monitoring agreement.

      Footnote. Paragraph 1 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      2. For the purposes of these Rules, the Agreement on Horizontal Monitoring(hereinafter referred to as the Agreement)– a voluntary act in form of a contract being concluded between a taxpayer and a tax authority, defining basic rights and obligations of the parties in the course of horizontal monitoring.

      3. The agreement shall be concluded with taxpayers, which categories shall be established by the authorized body with item 2 of article 131 of the Tax Code.

**Chapter 2. Procedure for conclusion and termination of an agreement on horizontal**  
**monitoring**

      4. An agreement shall be concluded between the Republican State Institution “State Revenues Committee of the Ministry of Finance of the Republic of Kazakhstan" (hereinafter referred to as the Committee) and a taxpayer.

      5. An application on conclusion of an agreement on horizontal monitoring (hereinafter referred to as the Application) shall be submitted by a taxpayer to the Committee no later than October 1, preceding the period, during which horizontal monitoring is planned, in form, in accordance with the annex hereto.

      6. The Application shall be submitted by a courier, or by registered mail with return receipt.

      7. The date of receipt of the Application by the Committee shall be the date of receipt thereof by the Office of the Committee.

      8. The Application shall contain information on:

      accounting and tax accounting by the taxpayer in Kazakh and/or Russian using software designed to automate accounting and/or tax accounting;

      existence of a system of internal control over the fulfillment of tax obligations.

      Footnote. Paragraph 8 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      9. Two copies of the Agreement in form, established by this order, signed by a legal representative of the taxpayer shall be attached to the Application.

      10. The Committee shall consider the Application within thirty calendar days upon the date of receipt thereof and following the results shall:

      1) inform the taxpayer in writing about the consent to conclude with the taxpayer the Agreement attaching the second copy of the Agreement, signed by the chief executive officer of the Committee or his alternate;

      2) in case of inconsistency of a taxpayer with the categories of taxpayers, with whom the Agreement is concluded, approved by this order (hereinafter referred to as the Category), shall send a decision to refuse signing the Agreement indicating the reasonable grounds of such refusal.

      11. Documents, specified in item 9 hereof, shall be send by the Committee to the taxpayer by a courier or by registered mail with return receipt.

      12. Termination of the Agreement shall be effected by notice to the taxpayer in writing sent by registered mail with notice. At the same time, such termination shall not cancel the results of horizontal monitoring for tax periods for individual taxes and payments for which tax reports have been submitted before the termination of the Agreement.

      Footnote. Paragraph 12 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      13. The Agreement shall be considered as terminated from the date of receipt by the taxpayer of a notice of termination of the Agreement.

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|  | Annex to the Rules for conclusion and termination of an agreement on horizontal monitoring |

      Footnote. Annex - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      Form

      Outgoing № (if any)

**Application on Agreement of horizontal monitoring**

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_represented by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (full name and business) (position, surname, first

      identification of the name, patronymic if any)

      taxpayer)

      acting on the basis of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in accordance with paragraph 2

      of Article 131 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget,

      " I hereby ask you to consider conducting horizontal monitoring dated \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (full name and business identification number of the taxpayer)

      January 1, \_\_\_\_\_\_\_\_\_\_\_\_\_\_.

      I hereby confirm the following:

      accounting and tax records at the enterprise shall be kept \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      in (Kazakh and/or Russian) language (s)

      using software designed to automate accounting and/or tax accounting;

      the company has implemented and uses an internal control system for the fulfillment of tax obligations.

      Two copies of the signed Application on Agreement of horizontal monitoring

      shall be attached.

      Annex on \_\_\_\_\_ sheets.

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position, surname, first name, patronymic (if any)

      dated \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_"\_\_\_\_\_"

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|  | Annex 3 to order № 1060 of the Minister of Finance of the Republic of Kazakhstan dated December 7,2018 |

**Categories of Taxpayers with Whom the Agreement on Horizontal Monitoring Is Concluded**

      Taxpayers, with whom the agreement on horizontal monitoring is concluded, shall be:

      1) taxpayers, who are commercial organizations, except for state enterprises, as of the date of submission of the application on conclusion an agreement on horizontal monitoring, simultaneously meeting the following conditions:

      the amount of fixed assets value balances as at the end of the tax period according to declaration of taxpayers on corporate income tax for the year, preceding the year, in which the application on conclusion of an agreement on horizontal monitoring is submitted, shall be at least 325,000 - fold monthly calculation index, established by the Law on Republican Budget and existing as at the end, in which the application on conclusion of an agreement on horizontal monitoring is submitted;

      the amount of taxes, other obligatory payments to the budget and social payments paid by a taxpayer, by his liabilities excluding return of the value-added tax shall be at least one billion tenge for the calendar year, preceding the year, in which the application on conclusion of an agreement on horizontal monitoring is submitted;

      number of workers, according to the data of declaration of a taxpayers on individual income tax and social tax for the last month of the fourth quarter preceding the year, in which the application on conclusion of an agreement on horizontal monitoring is submitted, shall be at least 250 person;

      keeping accounting and tax records by a taxpayer in Kazakh and (or) Russian languages using software, intended for automation of accounting and(or) tax records;

      existing of the system of internal control over fulfillment of tax liabilities;

      low or average level of taxpayer’s risk according to the assessment applicable in accordance with Chapter 17 of the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget” (Tax Code) by the risk management bodies as of the date of submission of the application on conclusion of an agreement on horizontal monitoring;

      submitted the application on conclusion of an agreement on horizontal monitoring;

      with whom, during the period of five years, preceding the year of submitting the application on conclusion of an agreement on horizontal monitoring, a previously concluded agreement on horizontal monitoring have not been terminated, except for the cases of termination thereof due to reorganization by merger, accession, division, separation of the taxpayer;

      2) taxpayers, implementing priority investment projects, or being the members of Astana International Financial Center, who have passed state registration and performing the activities in the Republic of Kazakhstan only in the territory of Astana International Financial Center, simultaneously, meeting the following conditions:

      submitted the application on conclusion of an agreement on horizontal monitoring;

      with whom, during the period of five years, preceding the year of submitting the application on conclusion of an agreement on horizontal monitoring, a previously concluded agreement on horizontal monitoring have not been terminated, except for the cases of termination thereof due to reorganization by merger, accession, division, separation of the taxpayer.

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|  | Annex 4 to order № 1060 of the Minister of Finance of the Republic of Kazakhstan dated December 7,2018 |

**Rules for Horizontal Monitoring Chapter 1. General Provisions**

      1. These Rules for horizontal monitoring (hereinafter referred to as the Rules) have been developed in accordance with Article 133 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code) and shall determine the procedure for horizontal monitoring.

      Footnote. Paragraph 1 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      2. Horizontal monitoring shall be conducted for the purposes of establishment of the appropriateness of calculation (withdrawal), payment (transfer) of taxes and other obligatory payments to the budget, and shall provide for the information and documents exchange between the authorized body and a taxpayers, which is based on the principles of:

      1) cooperation;

      2) reasonable confidence;

      3) legalism;

      4) transparency;

      5) expanded informational interaction.

      3. Horizontal monitoring shall be conducted:

      from January 1, following the year of signing an agreement on horizontal monitoring during the period of three years subject to provisions, established by the Rules for Conclusion and Termination of an Agreement on Horizontal Monitoring;

      for tax periods within the period of the Agreement on Horizontal Monitoring.

**Chapter 2. Procedure for Horizontal Monitoring**

      4. Horizontal monitoring shall be conducted through expanded informational interaction between the Republican State Institution “State Revenues Committee of the Ministry of Finance of the Republic of Kazakhstan" (hereinafter referred to as the Committee) and a taxpayer.

      5. The Committee by its decision shall designate officers, responsible for conducting horizontal monitoring, and shall notify a taxpayer in writing about the decision made. When changing the composition of the officers, responsible for horizontal monitoring, the Committee shall notify, within three working days, the taxpayer in writing of such changes.

      6. The taxpayer shall designate by its decision a person, responsible for interaction with officers of the Committee, conducting horizontal monitoring, and shall notify the Committee in writing about the decision made. When changing the person, responsible for interaction with officers of the Committee, per conducting horizontal monitoring, the taxpayer, within three working days, shall notify the Committee in writing of such changes.

      7. Horizontal monitoring shall be conducted on-site at the location of the taxpayer and (or) without a visit to the taxpayer.

      Therewith, horizontal monitoring on-site at the location of the taxpayers shall be not more than twice a calendar year.

      8. The Committee shall notify the taxpayer about horizontal monitoring on-site at the location of the taxpayer no later than ten working days prior to the planned date of monitoring in form according to Annex 1 to these Rules.

      9. Notice on horizontal monitoring on-site at the location(hereinafter referred to as the Notice of a Visit) shall be served to a taxpayer no later than three working days after its signing, against acknowledgement of receipt or shall be sent by registered mail with return receipt.

      10. Time limits, specified in item 8 of the Rules shall be calculated from the date of receipt of a Notice of a Visit by the taxpayer (tax agent).

      11. When conducting horizontal monitoring on-site at the location of the taxpayer, the taxpayer by the date, indicated in the Notice of a Visit, shall provide the officers of the Committee, performing horizontal monitoring with a working place, equipped with computer technologies, and the access to informational systems of accounting and tax records.

      12. Primary documentation shall be provided in the course of monitoring within time limits related to the scope of -documents requested.

      13. In the course of horizontal monitoring, officers, performing the horizontal monitoring shall request from taxpayers, subjected to horizontal monitoring, as follows:

      data of accounting records;

      primary documents and written explanations;

      access at the location of the taxpayer to information systems of accounting and (or) tax records, confirming the accuracy of tax calculation and timeliness of payment (withdrawal and transfer) of taxes and other obligatory payments to the budget.

      The request specified shall be made in writing or verbally. The request in writing shall be served to a taxpayer via e-mail or by courier and shall be signed by the officer of the Committee, performing the horizontal monitoring. The time limit, specified in the request shall not be less than five working days and shall not exceed thirty working days.

      Time limits for execution of the request shall be established depending on the scope and the number of information and documents requested.

      The request for documents and explanations under horizontal monitoring in writing shall be sent in form according to annex 2 to these Rules.

      14. Responses to the requests of the officer of the Committee shall be sent by taxpayers subjected to horizontal monitoring, by courier or electronically within the time limits specified in such requests.

      15. The officer of the Committee shall recognize information to be unreliable in the following cases:

      explanations, provided by the taxpayer, partially or fully contradict with actual documents;

      documents, provided by the taxpayer, contain unreliable (false) information;

      the expert, possessing necessary qualification, has provided a conclusion, that documents, provided by the taxpayer are unreliable and (or)counterfeited.

      16. In case of the discovery of violations leading to accrual of sums of taxes and other obligatory payments to the budgets, liabilities for calculation, withdrawal, penalties, reduction of losses in the course of horizontal monitoring, officers of the Committee, performing the horizontal monitoring, shall draft a recommendation on the issue of performance of tax obligations by a taxpayer (hereinafter referred to as the recommendation on results of horizontal monitoring) in form according to annex 3 to these Rules.

      17. Leveraging the recommendation on results of horizontal monitoring shall be made by the officer of the Committee, performing horizontal monitoring, with assignment of a number in accordance with consecutive numbering from the date of commencement of horizontal monitoring.

      18. In case of the discovery of a violation, the recommendation on results of horizontal monitoring shall be made not less than two copies and shall be signed by officers of the Committee, performing horizontal monitoring.

      19. One copy of the recommendation on results of horizontal monitoring within five working days shall be issued to the taxpayer (tax agent) upon signature or shall be sent by registered mail with return receipt.

      20. In case of agreement with the recommendation on results of horizontal monitoring, the taxpayer shall perform such recommendation, by amending the tax reporting within thirty working days from the day following the day of receipt of this recommendation, and shall inform the Committee thereof in writing within 3 working days from the date of making such amendments.

      21. In case of disagreement of the recommendation on results of horizontal monitoring, the taxpayers shall submit to the Committee written objections to the recommendation on results of horizontal monitoring within thirty working days from the day following the day of receipt thereof.

      22. In case of necessity to receive additional information according to written objection of the taxpayer, the Committee shall invite such taxpayer for discussion of the issues arisen with presentation of additional documents and explanations.

      23. The taxpayer in case of necessity during consideration of written objections shall apply to the Committee for discussion of issues arisen through a legal or authorized representative.

      24. The Committee shall, within thirty working days from the day following the date of receipt of the written objection, consider the submitted objections to the recommendation on results of horizontal monitoring, issue and direct to the taxpayer a motivated decision of the authorized body on results of horizontal monitoring (hereinafter referred to as the decision on results of horizontal monitoring).

      25. In case of non-presentation by the taxpayer of a written objection to the recommendation on results of horizontal monitoring and non-compliance with such recommendation within the time limits established by these Rules, the Committee shall make a decision on results of horizontal monitoring based on recommendation on results of horizontal monitoring within five working days from the day of the end of the period, stipulated for presentation of a written objection to the recommendation on results of horizontal monitoring.

      26. The decision on results of horizontal monitoring shall be sent in form according to annex 4 to these Rules.

      Therewith such decision within five working days from the date of making shall be served to the taxpayer (tax agent) upon signature or shall be sent by registered mail with return receipt.

      27. In case if the decision on results of horizontal monitoring reflects violations, causing the accrual of sums of taxes and other obligatory payments to the budget, liabilities on calculation, withdrawal, penalties, reduction of losses, the Committee shall issue a notification on results of horizontal monitoring, which shall be sent to the taxpayer (tax agent) no later than within five working days from the date of making the decision, in the procedure established by article 115 of the Tax Code.

      28. The notification on results of horizontal monitoring shall be sent in form according to annex 5 to these Rules.

      29. In case of agreement with the decision on results of horizontal monitoring, the taxpayer shall fulfill such decision in the procedure established by item 5 article 115 of the Tax Code.

      30. In case of disagreement with the decision on results of horizontal monitoring, the taxpayer shall appeal against such decision and (or) notification on results of monitoring in the procedure established by chapter 22 of the Tax Code.

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|  | Annex 1 to the Rules of conduct of horizontal monitoring |

      Footnote. Annex 1 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      form

      Name of the taxpayer:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Business ID:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Address of the residence:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (legal address)

**Notification of horizontal monitoring at the address of the residence**

      Republican state institution "State revenue committee of the Ministry of Finance of the Republic of Kazakhstan" (hereinafter referred to as the Committee) in accordance with Paragraph 9 of the Rules for horizontal monitoring, approved in accordance with Article 133 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code) (hereinafter referred to as the Tax Code), shall notify you of the horizontal monitoring with a visit to the taxpayer's location from \_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_.

      By the specified date, in accordance with Paragraph 11 of the Rules for horizontal monitoring, you must provide a workplace equipped with computer equipment, as well as access to the information systems of accounting and (or) tax records of the following Committee officials:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position, surname, first name, patronymic (if any)

      You have the right to appeal the actions (inaction) of officials of state revenue bodies to

      a higher state revenue body or to a court in accordance with Chapter 22 of the Tax Code.

      \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position) (signature) (surname, first name, patronymic (if any), seal)

      Notice delivered (sent) to the taxpayer:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (surname, name, patronymic (if any) of the official of the Committee who introduced

      the notice, signature, date)

      Notification received:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (taxpayer's name, surname, first name, patronymic (if any) of the taxpayer's official, date of receipt)

|  |  |
| --- | --- |
|  | Annex 2 |
|  | to the Rules of conduct |
|  | of horizontal monitoring |

      Footnote. Annex 2 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      form

      Taxpayer name:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Business ID:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Address of the residence:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (legal address)

**Request for documents and explanations within horizontal monitoring**

      In accordance with Paragraph 16 of the Rules for horizontal monitoring, approved in accordance with Article 133 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code), I hereby ask you to submit the following documents by "\_\_\_\_" \_\_\_\_\_\_\_\_ \_\_\_\_\_ for the purpose of horizontal monitoring:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      As well as explanations on the following issues:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      At the same time, the systematic (more than twice during the calendar year) failure to submit during the horizontal monitoring of the taxpayer's documents (information) related to the calculation (withholding), payment (transfer) of taxes and other mandatory payments to the budget and (or) written explanations shall be the basis for termination of the horizontal monitoring agreement.

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position) (signature) (surname, first name, patronymic (if any)

      Request delivered (sent) to the taxpayer:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (surname, name, patronymic (if any) of the official of the Committee who introduced the notice, signature, date)

      Request received: \*

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (taxpayer's name, surname, first name, patronymic (if any) of the taxpayer's official, date of receipt)

      \* Information on receipt of notification shall not be filled in upon delivery by e-mail

|  |  |
| --- | --- |
|  | Annex 3 |
|  | to the Rules for Horizontal Monitoring  form Name of taxpayer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Business Identification Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Business address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Legal address) |

**Recommendation on results of horizontal monitoring**

      I hereby, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

      (position, full name)

      do recommend to eliminate the following violations of the tax legislation:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (detailed description of a violation indicating the sums of tax accrual if any)

In case of agreement with the recommendation on results of horizontal monitoring, you are required within thirty working days from the day, following the date of receipt of this recommendation, to execute such recommendation by making amendments to the tax reporting.

In case of disagreement with the recommendation on results of horizontal monitoring, you shall be eligible within thirty working days from the day, following the date of receipt of this recommendation, to present written objections to the Republican State Institution “State Revenues Committee of the Ministry of Finance of the Republic of Kazakhstan".

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position) (signature) (full name)

      The recommendation has been served (has been sent) to the taxpayer:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (full name of the officer, served the notice, signature, date)

      Recommendation has been received:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (name of taxpayer, full name) taxpayer’s officer, date of receipt)

|  |  |
| --- | --- |
|  | Annex 4 to the Rules of conduct of horizontal monitoring |

      Footnote. Annex 4 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 ((shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      form

      Taxpayer name:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Business ID:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      Location address:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (legal address)

**Solution on the results of horizontal monitoring**

      \_\_\_\_\_\_\_\_"\_\_\_" \_\_\_\_\_ №\_\_\_

      The republican state institution "Committee of State Revenues of the Ministry of Finance

      of the Republic," having considered objections from \_\_\_\_ № \_\_\_\_\_\_to the recommendation

      on the results of horizontal monitoring dated \_\_\_\_ - № \_\_\_\_\_, shall report the following.

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (detailed justification of the decision)

      In case of disagreement with the decision based on the results of horizontal monitoring, in accordance with Chapter 22 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code), you shall have the right to appeal it to a higher tax authority or to a court.

      \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position) (signature) (surname, first name, patronymic (if any), seal)

      The decision has been handed (sent) to the taxpayer:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (surname, name, patronymic (if any) of the official who introduced the notice, signature, date)

      Solution received:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (taxpayer's name, surname, first name, patronymic (if any) of the taxpayer's official, date of receipt)

|  |  |
| --- | --- |
|  | Annex 5 to the Rules of conduct of horizontal monitoring |

      Footnote. Annex 5 - in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.10.2023 № 1119 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

      form

**Notification on the results of horizontal monitoring**

      The Republican State Institution "State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan" (hereinafter referred to as the Committee) in accordance with Article 114 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (the Tax Code) (hereinafter referred to as the Tax Code) and on the basis of the decision on the results of horizontal monitoring dated \_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_ № \_\_\_\_\_ shall notify

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (full name of the taxpayer (tax agent)

      Business ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ about:

      1) the accrued amount of taxes and other mandatory payments to the budget and penalties:

      KZT

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № r/n | Budget classification code | Budget classification code name | Amount of payment, tax | Penalty amount | Total amount |
|  |  |  |  |  |  |
| Total: | | | |  |  |

      2) the accrued amount of social payments and penalties:

      KZT

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № r/n | Budget classification code | Budget classification code name | Amount of payment, contribution or deduction | Penalty amount | Total amount |
|  |  |  |  |  |  |
| Total: | | | |  |  |

      3) amount of reduced loss:

      KZT

|  |
| --- |
| Loss amount |
|  |

      In accordance with paragraph 5 of Article 115 of the Tax Code, you must within thirty working days from the date following the day of delivery of this notice, pay the amount of taxes and other mandatory payments to the budget and penalties in the amount of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ KZT to the republican state institution "Department of State Revenues for the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ District of the Department of State Revenues at the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the State Revenues Committee of the Ministry of Finance of the Republic of Kazakhstan" business identification number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to account № \_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the state institution "Treasury Committee of the Ministry of Finance of the Republic of Kazakhstan"

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (position) (signature) (surname, first name, patronymic (if any, seal)

      Notification received (sent) to taxpayer:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (surname, name, patronymic (if any) of the official of the Committee who introduced the notification, signature, date)

      Notification received:

      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (taxpayer's name, surname, first name, patronymic (if any) of the taxpayer's official, date of receipt)

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