



On approval of the Rules and terms of implementation of a pilot project for the use of a special mobile application to fulfill tax obligations and obligations on social payments when applying individual special tax regimes

Unofficial translation

Order of the Minister of Finance of the Republic of Kazakhstan dated August 18, 2021 No. 828. Registered in the Ministry of Justice of the Republic of Kazakhstan on August 19, 2021 No. 24044

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In accordance with paragraph 1-1 of Article 68 of the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code), **I hereby order:**

1. To approve the attached rules and terms for implementation of a pilot project to use a special mobile application to fulfill tax obligations and obligations on social payments when applying individual special tax regimes.

2. The Committee of State Revenues of the Ministry of Finance of the Republic of Kazakhstan in the manner prescribed by the legislation of the Republic of Kazakhstan to ensure:

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

2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

3) within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan, submission of information to the Law Service Department of the Ministry of Finance of the Republic of Kazakhstan on the execution of measures provided for by subparagraphs 1) and 2) of this paragraph.

3. This order comes into force ten calendar days after the day of its first official publication.

*Minister of finance of the
Republic of Kazakhstan*

Ye. Zhamaubayev

Approved by the
order of the Minister of finance
of the Republic of Kazakhstan
dated August 18, 2021 № 828

The Rules and terms

for implementation of a pilot project for the use of a special mobile application to fulfill tax obligations and obligations on social payments when applying individual special tax regimes

Chapter 1. General provisions

1. These Rules and the terms for the implementation of a pilot project for the use of a special mobile application to fulfill tax obligations and obligations on social payments when applying individual special tax regimes (hereinafter referred to as the Rules) are developed in accordance with paragraph 1-1 of Article 68 of the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) (hereinafter referred to as the Tax Code) and determine the procedure for the implementation of a pilot project for the use of a special mobile application to fulfill tax obligations and obligations on social payments when applying individual special tax regimes (hereinafter - a pilot project).

2. The special mobile application "E-Salyqbusiness" (hereinafter - the mobile application) is developed in order to simplify the fulfillment of tax obligations by taxpayers.

3. The pilot project is implemented from October 1, 2021 to December 31, 2021 on the territory of the Republic of Kazakhstan.

At the same time, in the territory of the Akmola and Zhambyl regions, the implementation of the pilot project begins on August 31, 2021.

4. Participants in the pilot project are:

1) individual entrepreneurs registered as users of a mobile application, applying special tax regimes based on a patent or a simplified declaration (hereinafter - individual entrepreneurs), as well as individuals who expressed the desire to carry out entrepreneurial activities;

2) state revenue bodies.

Chapter 2. Procedure for implementing a pilot project

5. For registration as users of a mobile application, individual entrepreneurs, as well as individuals who have expressed the desire to carry out entrepreneurial activity, download a mobile application and authorize as its users.

6. An individual who has expressed the desire to carry out entrepreneurial activities, to participate in a pilot project through the use of a mobile application, registers as an individual entrepreneur, indicating a special tax regime based on a patent or a simplified declaration.

7. The mobile application is used for:

1) registration as an individual entrepreneur, withdrawal from such registration;

2) the choice and change of tax regime;

3) accounting of employees of an individual entrepreneur and individuals to whom an individual entrepreneur pays income under civil law contracts, the data on which are entered into a mobile application by an individual entrepreneur;

4) the formation, cancellation, sending of the application checks, issuing an application check for an advance payment (upcoming income), issuing checks upon receipt of funds in terms of payment of income recognized as such for previous periods;

5) accounting for income on application checks.

In a mobile application, the income of an individual entrepreneur is formed according to the data of the application checks, checks of cash registers received from fiscal data operators, as well as data on bank account transfer (if the consent of an individual entrepreneur to disclose banking secrets and integration with information and integration systems of the second-tier banks are available) or data introduced by the entrepreneur through manual input;

6) the automated calculation of taxes and social payments on the basis of data from the mobile application checks, income data, including on those completed independently by the individual entrepreneur, data on incomes of employees and individuals under civil law contracts, information on which is entered into the mobile application of the individual entrepreneur independently;

7) the formation of notifications about the calculated amount of tax and social payments for individual entrepreneurs applying a special tax regime based on a patent with the cancellation of the calculation of the value of the patent;

8) automatic preliminary formation and submission to the state revenues bodies of a simplified declaration;

9) termination of entrepreneurial activity in a simplified manner prescribed by Article 67 of the Tax Code;

10) receipt of registration certificates as an individual entrepreneur and income certificates ;

11) receipt of notifications provided for in paragraph 2 of Article 114 of the Tax Code;

12) payment of taxes and social payments accrued on the results of the automated calculation.

8. Taxpayer:

1) fulfills tax obligations in accordance with the norms of the Tax Code;

2) receives an explanation from state revenue bodies on the procedure for the implementation of a pilot project.

9. State revenue bodies:

1) provide taxpayers with clarifications on the issues of a pilot project;

2) register in the state revenue bodies, registered as users of a mobile application.

10. The collection, processing and protection of personal data during the pilot project are carried out in accordance with the legislation of the Republic of Kazakhstan on personal data and its protection.