



On Approval of the Rules for the Use of a Special Mobile Application for the Purpose of Fulfilling Tax and Social Payment Obligations under Special Tax Regimes

Unofficial translation

Order No. 1109 of the Minister of Finance of the Republic of Kazakhstan dated October 27, 2021. Registered with the Ministry of Justice of the Republic of Kazakhstan on October 28, 2021 under No. 24949

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Note by the ILLI!

See paragraph 3 for the enactment procedure.

Under paragraph 1 of Article 686-1 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) **I HEREBY ORDER:**

1. That the attached Rules for the Use of a Special Mobile Application for the Purpose of Fulfilling Tax and Social Payment Obligations under Special Tax Regimes shall be approved.

2. That, in compliance with the legislation of the Republic of Kazakhstan, the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan shall:

1) provide the state registration hereof with the Ministry of Justice of the Republic of Kazakhstan;

2) place this order on the website of the Ministry of Finance of the Republic of Kazakhstan;

3) within ten working days after the state registration hereof with the Ministry of Justice of the Republic of Kazakhstan, submit to the Legal Service Department of the Ministry of Finance of the Republic of Kazakhstan information on the performance of the measures stipulated in sub-paragraphs 1) and 2) of this paragraph.

3. That this order shall be effective since January 1, 2022 and shall be subject to official publication.

*Minister of Finance
of the Republic of Kazakhstan*

Y. Zhamaubayev

Approved
by Order of the Minister of
Finance of the Republic of
Kazakhstan No. 1109 of
October 27, 2021

Rules for the Use of a Special Mobile Application for the Purpose of Fulfilling Tax and Social Payment Obligations under Special Tax Regimes

Chapter 1. General provisions

1. These Rules for the Use of a Special Mobile Application for the Purpose of Fulfilling Tax and Social Payment Obligations under Special Tax Regimes (hereinafter, the Rules) have been developed under paragraph 1 of Article 686-1 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (hereinafter, the Tax Code) and specify the procedure for using a special mobile application to meet tax obligations and social payment obligations when applying certain special tax regimes.

2. The special mobile application "E-Salyq Business" (hereinafter the mobile application) has been designed by the state revenue authority for the purposes of applying the simplified procedure for the fulfilment of tax and social payment obligations when applying the special tax regime, registration as an individual entrepreneur (deregistration from such registration) based on an electronic document certified with a taxpayer's electronic digital signature.

3. The users of the mobile application shall be:

1) natural persons who wish to conduct entrepreneurial activities under a special tax regime, as well as individual entrepreneurs applying a special tax regime;

2) employees of public revenue authorities who administer and monitor the work of the mobile application.

Chapter 2. Procedures for the use of a special mobile application for the purpose of fulfilling tax and social payment obligations when applying special tax regimes

4. Natural persons wishing to engage in entrepreneurial activities under a special tax regime, as well as individual entrepreneurs applying a special tax regime, for registration as users of the mobile application:

1) shall download the mobile application;

2) shall login as its users;

3) natural persons shall register as an individual entrepreneur, choosing the tax regime, type of activity and the territorial state revenue authority at the location of the individual entrepreneur's activity;

4) individual entrepreneurs shall use the main components of the mobile application while they are carrying out their business activities.

5. To suspend (extend, renew) the submission of tax returns, including using a mobile application, under Articles 213 and 214 of the Tax Code, the taxpayer shall:

1) forward a tax application;

2) submit tax returns, except for individual entrepreneurs who apply a special tax regime using a special mobile application.

6. To deregister as an individual entrepreneur under the procedure laid down in Articles 66 and 67 of the Tax Code, the taxpayer shall fill in the relevant data:

1) a tax declaration on the termination of an activity;

2) a tax application for deregistration of the cash register (if any);

3) on the submission of liquidation tax returns.

7. The mobile application shall be designed to:

1) register as an individual entrepreneur and deregister from such registration;

2) choose and change the tax regime;

3) take into account the employees of the individual entrepreneur and natural persons to whom the individual entrepreneur pays income under civil law contracts, whose data are entered into the mobile application by the individual entrepreneur;

4) generate, cancel, send application cheques, issue application cheques for advance payment (forthcoming income), issue cheques on receipt of cash for income recognised as such for previous periods.

However, cheques shall be available to self-employed persons who are not value added tax payers;

5) account for income by cheque application.

The income of the individual entrepreneur in the mobile application shall be based on the data from the application's receipts, cash register receipts received from fiscal data operators, as well as data on transfers to bank accounts (if the individual entrepreneur consents to disclosure of bank secrecy and integration with second-tier bank information systems) or details entered by the entrepreneur by manual entry;

6) make an automated calculation of taxes and social payments based on the mobile application receipts, income data, including data on income of employees and individuals under civil law contracts, information whereof has been entered into the mobile application by the individual entrepreneur himself/herself;

7) generate notifications on the calculated amount of tax and social payments for individual entrepreneurs who apply a special tax regime based on a patent and cancelling the submission of a patent cost calculation;

8) do automatic pre-filing and filing of the simplified tax return with the state tax authorities

9) suspend (extend, renew) tax returns, under Articles 213 and 214 of the Tax Code;

10) terminate business activities under the simplified procedure stipulated in Article 67 of the Tax Code;

11) obtain certificates of registration as an individual entrepreneur and proof of income;

12) receive separate notifications under paragraph 2 of Article 114 of the Tax Code;

13) pay taxes and social security payments accrued as a result of the automated calculation.

8. A taxpayer shall:

1) fulfil tax obligations under the Tax Code, using the mobile application;

2) obtain clarification from the state revenue authorities on how to use the mobile application.

9. State revenue authorities shall:

1) provide taxpayers with guidance on how to use the mobile application;

2) keep a record of persons in the state revenue authorities who are registered as users of the mobile application.

10. The collection, processing and protection of personal data when using the mobile application shall be in compliance with the legislation of the Republic of Kazakhstan on personal data and its protection.

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