

## **Analytical reference**

based on the results of the analysis conducted to identify corruption risks of the Department of State Revenues in the Aktobe region.

Aktobe city

30.04.2022.

1. The period of the event: started on 14.03.2022, ended on 30.04.2022.
2. Observed period: for 2021, as well as the expired period of 2022.

### **Introductory part:**

The Department conducted an internal analysis of corruption risks in the activities of the structural divisions of the Department, as well as the State Revenue Department in Aktobe, in accordance with the Methodological Recommendations for conducting an internal analysis of corruption risks, approved by the Chairman of the Agency of the Republic of Kazakhstan for Combating Corruption dated April 07, 2021, as well as in pursuance of the Action Plan for the Suppression and Prevention of Corruption Risks in state revenue bodies in the Aktobe region (hereinafter - Department), "On conducting an internal analysis of corruption risks".

In accordance with the Methodological Recommendations, the internal analysis of corruption risks of the Department was carried out in the following areas. Identification of corruption risks in:

- regulatory legal acts and legal acts affecting the activities of the Department;
- statistical reports on the activities of the Department;
- complaints in the appeals of individuals and legal entities against the Department's employees;
- in working out notifications on the information system of desk control of the SRC of the Ministry of Finance of the Republic of Kazakhstan "Unified Data Warehouse", as well as in the results of a survey of employees of the State Revenue Departments in Aktobe, the department of administration of indirect taxes ;
- data of information systems of state and law enforcement agencies on the activities of the object of analysis, obtained in accordance with the procedure established by the legislation of the Republic of Kazakhstan;
- other information, the presentation of which is not prohibited by the legislation of the Republic of Kazakhstan.

The analysis of corruption risks was carried out by the composition of the Working Group, while independent experts (specialists) were not involved.

Also, a survey was conducted in which specialists of the State Revenue Department in Aktobe participated.

The identification of corruption risks in the organizational and managerial activities of the Department and its territorial divisions was carried out on the following issues:

- 1) conducting tax audits;
- 2) complaints about the actions of employees of the Department and territorial divisions;
- 3) corruption risks in the activities of the State Revenue Departments in Aktobe Department of Administration of indirect taxes;
- 4) management of tariff regulation.

## **II. Descriptive part**

### **1. Conducting tax audits.**

In order to prevent and prevent corruption violations, eliminate the circumstances that contributed to the commission of a criminal offense and other violations of the law, the following documents are handed over to the taxpayer simultaneously with the instruction:

1. A memo for the taxpayer about his rights and obligations, as well as about the rights and obligations of officials during a tax audit.
2. A checklist for complex or thematic tax audits.

Articles on the rights and duties of officials and audited persons during tax audits have been introduced to establish and standardize rules within the audit for both inspectors and taxpayers, as well as to reduce the occurrence of disputes over the audit procedure.

To minimize corruption risks, audit departments are taking significant measures to reduce the number of inspections assigned.

In 2022, the audit department conducted the number of inspections (in the period 01.01.2022 to 31.03.2022, 18 tax audits were conducted, compared to the 1st quarter of 2021, 15 fewer inspections).

Amendments and additions are constantly being made to the current legislation in order to exclude norms that create conditions for corruption and the possibility of pressure on business.

A simplified procedure has been introduced for the voluntary liquidation of a separate category of legal entities and individual entrepreneurs based on the conclusion of audit organizations.

Thus, a tax audit has been introduced with the preparation of a tax report by audit organizations, which is an alternative to tax audits.

It should be noted that at present, mainly tax audits are carried out, at the request of taxpayers themselves in connection with liquidations and inspections in a special order appointed on the basis of the degree of risk.

At the same time, the selection of taxpayers in the list of inspections according to a special procedure is carried out by the authorized body using the risk management system.

Tax legislation on inspections provides for the possibility of submitting additional tax reporting forms before the start of the audit, i.e. a notice of a tax audit is handed over 30 working days in advance, which further reduces the likelihood of significant violations of tax legislation and, accordingly, reduces corruption risks when conducting tax control by auditing specialists.

According to Article 73 of the CPC of the Republic of Kazakhstan, before the appointment of tax audits, a hearing procedure is conducted with taxpayers, i.e. taxpayers have the opportunity to eliminate violations themselves by providing a tax return without the appointment of a tax audit.

Risks: Corruption risks have not been identified.

## 2. Complaints about the actions of employees of the Department of State Revenue and territorial divisions.

The main criterion for evaluating the activities of the work of the Department of State Revenue in the Aktobe region is the level of public confidence, which is based on high-quality and timely consideration and taking appropriate measures on complaints from individuals and legal entities.

In total, in 2021, as well as in 4 months of 2022, complaints were received about the actions (inaction) of officials of the State Duma in the Aktobe region – 214 complaints, including 60 complaints from individuals (28% of the total number of complaints received), 154 from legal entities (72%).

During the analysis of complaints received for the period of 12 months of this year, it was found that individuals and legal entities appealed against the actions (inaction) of officials, which can be divided into the following categories:

- appeal of notifications on the elimination of violations identified by the Revenue Department based on the results of desk control and tax audits - 124;
- illegal actions of Revenue Department – 49 officials;
- the protocol and the resolution on the imposition of administrative penalties were appealed – 15;

- appeal of notifications and acts of tax audits – 11;
- calculation of tax on vehicles – 3;
- other issues – 12.

17 petitions were received to terminate the consideration of the complaint. The analysis showed that the bulk of complaints were filed by individuals and legal entities on notifications of elimination of violations identified by the results of desk control and tax audits – 97, which in turn accounts for 57.9% of the total number of complaints received.

Based on the results of consideration of complaints:

- fully satisfied – 32;
- partially satisfied – 4;
- written explanations were given – 146.
- on other grounds – 32.

In 2021, as well as 4 months of 2022, 2 complaints were confirmed, according to the results of consideration of which, 3 officials of the State Duma of the Aktobe region were brought to disciplinary responsibility:

- according to the complaint of the representative of the LLP "Production and Trading Group B and C" Vakhitova T.R. (YUL-V-370 dated 02.03.2021) about the illegal blocking of accounts before the entry into force of the judicial act, the chief specialist of the legal department of the State Revenue Department in Aktobe, Nagimetov A., was brought to disciplinary responsibility in the form of a "remark" (order of the State Revenue Department No. 56 dated 10.03.2021);

- according to the complaint of the head of the farm "Nuraly" Tuleuova A.D. (FL-T-218 dated 25.03.2021) on the fact of illegal closure of accounts, the head of the department for work with taxpayers of the State Revenue Department in the Shalkar district Suleimenova M.A. was brought to disciplinary responsibility in the form of a "remark" (order of the State Revenue Department No. 13 dated 07.04.2021), chief specialist State Revenue Department in the Shalkar district Aimbetova S.S. was brought to disciplinary responsibility in the form of a "remark" (State Revenue Department order No. 16 of 11.05.2021).

One of the possible reasons for the increase in the number of complaints received in the analyzed period of 2021 compared to the same period of 2020, in our opinion, is due to the fact that at the end of the 1st quarter of 2020, the COVID 19 coronavirus pandemic began, an emergency regime was introduced and the work of institutions, organizations, enterprises and sole proprietors was restricted, as well as the movement of individuals persons in localities. In the current year, quarantine measures have been relaxed, which allowed taxpayers to intensify business activities, including on appeal of actions (omissions) of officials of the State Duma of the Aktobe region.

In addition, the analysis found that the number of complaints about illegal actions (inaction) increased due to the introduction into working practice of the Pilot Project of the Deputy Prime Minister of the Republic of Kazakhstan - the Minister of Finance of the Republic of Kazakhstan dated 03.10.2019 on issuing notifications of desk control to taxpayers with a high degree of risk, as well as the introduction into effect from 01.01.2021 of the Administrative procedural the code, the norms of which provide that an appeal to the court is allowed after an appeal in a pre-trial order.

Currently, the Department of State Revenue in the Aktobe region is working to reduce taxpayer complaints by timely and full consideration of appeals from individuals and legal entities, the inadmissibility of manifestations of bureaucracy and red tape, violations of official ethics when considering appeals, high-quality and timely provision of public services, explanations of current tax and customs legislation, including using the Internet- resources.

Risks: Corruption risks have not been identified.

### **3. Corruption risks in the activities of the State Revenue Department in Aktobe Department of Administration of indirect taxes.**

According to the results of the conducted sample analysis of the working group in order to prevent the causes of corruption risks, the failure to take tax control measures in full provided for in tax legislation, violation of the Code of the Republic of Kazakhstan on Administrative Offenses (hereinafter referred to as the Administrative Code), and the Order of the State Revenue Committee No. 431-DSP dated 21.09.2018 "On approval of the Procedure for conducting the state revenue bodies of measures based on the results of desk control in the information system "Unified Data Warehouse" (hereinafter referred to as the Procedure).

So, according to the results of the analysis, the following was revealed.

#### **Untimely formation of an Order on suspension of expenditure operations on bank accounts.**

1. BIN 050640000852 Tabys Aktobe LLP notification was formed on 04.12.2020 on the launch of 9P7, period 3 quarter 2020. VAT understatement in the amount of 14,253.9 thousand tenge, due date 22.01.21, date of RPO 11.03.21, that is, the order was formed after 34 working days, when, according to paragraph 24 of the Order, the employee of the State Revenue Department forms an order on suspension after 5 working days from the date of expiration of the Notice.

The revocation of the order on the RPO will be made on 05.05.2021, while there is no conclusion on the confirmation and (or) on the non-confirmation of the detected violations based on the results of desk control.

During the analysis, it was found that this taxpayer on 20.04.21 provided an additional TNF on notification for the 3rd quarter of 2020, to the accrual of VAT in the amount of 14,253.9 thousand tenge, and on the same day provided an additional TNF for the 4th quarter of 2020, to reduce the amount of VAT by the same amount, i.e. NP minimizes amounts of taxes by the DFO in order to avoid paying taxes. At the same time, the employee of the State Revenue Department has not taken any tax control measures, where, as of April 18 of this year, the violation has not been eliminated, there is no order on the RPO.

2. BIN 210440006105 EMPIRE project KZ LLP, the deadline for execution according to the code 04.04.2022, according to notification No. 06189ZT00292 dated 02/14/2022, the amount of violation is 23,981,342 tenge, the order to suspend expenditure operations was issued after 10 working days, when it should have been after 5 working days from the date of expiration of the Notification.

3. BIN 070240014891 "Avego" LLP, the deadline for execution under the Code 04.04.2022, according to notification No. 06189ZT00355 dated 02/14/2022, the amount of the violation is 150,082,196 tenge, the order to suspend the expenditure operations was issued after 10 working days, when it should have been after 5 working days from the date of expiration of the Notification.

### **Illegal closure of RPRO**

1. BIN 040240024932 Kurylys-2004 LLP, an order was formed to suspend expenditure operations (hereinafter RPRO), 31.01.22, when the taxpayer provided an electronic response on 25.01.2022 to the notification on launch 934 dated 06.12.2021, where the deadline for execution under the code is 25.01.2022.

2. BIN 080740004597 Prof Catering LLP, Notification No. 06189C300162 dated 09/15.21, the deadline for execution under the Code is 11/22.21, the taxpayer provided a timely explanation on 11/17.21, the specialist studies the taxpayer's response and makes a Decision on 11/27/2021, in turn forms an Order to suspend expenditure operations on 11/26.21.

Further, on 03.12.2021, the specialist forms a conclusion on the non-confirmation of the detected violations based on the results of desk control, where in the explanation he writes the response of the taxpayer who provided earlier on 17.11.2021, that is, accepts the initial response of the taxpayer, while the taxpayer has not provided an answer to the Decision of 27.11.2021.

The conclusion is that the specialist did not lawfully make the Decision of the tax authority of 27.11.2021, respectively, the Order on suspension of expenditure transactions of 26.11.2021 was not lawfully formed.

**A protocol on administrative offenses  
under Article 288 of the Administrative Code of the Republic of  
Kazakhstan has not been drawn up**

1. BIN 060240014878 Aktobe Cap-Rem-Stroy LLP, launch 934 notification dated 06.12.2021, deadline for execution under the Code 25.01.2022, response provided 08.02.2022
2. BIN 10064008710 Eurasia Snab LLP, launch 7Y4 notification dated 30.11.2021, deadline for execution under the Code 20.01.2022, response provided 10.11.02.2022, period of Q4 2018
3. BIN 10064008710 Eurasia Snab LLP, launch 7 W9 notification dated 11/30/2021, due date under the Code 20.01.2022, response provided 10.11.02.2022, period 3Q 2018
4. BIN 10064008710 Eurasia Snab LLP, launch 7T4 notification dated 11/30/2021, due date under the Code 20.01.2022, response granted 10.11.02.2022, period 2Q 2018
5. BIN 990240007355 TransMostGroup LLP /TransMostGroup/, launch 7Y4 notification dated 12/22/2021, deadline for execution under the Code 11.02.2022, response provided 02/18/2022, period 4Q 2018
6. BIN 160740002786 Temirzhol Prom snab LLP, launch 952 notification dated 02.04.2021, due date under the Code 19.05.2022, response provided 04.06.2021, period 2020
7. BIN 970840001681 Nobel LLP, launch 9ZA notification dated 08/19/2021, due date under the Code 01.10.2021, response provided on 10/19/2021, period 4Q 2020
8. BIN 040840004583 JSC Nonmetallic Pipe Plant, launch 9ZA notification dated 08/19/2021, due date under the Code 01.10.2021, response provided on 10/13/2021, period 4Q 2020
9. BIN 091140007415 Shukir-Kurylys LLP, launch 934 notification dated 08.12.2021, due date under the Code 02.02.2022, response provided 16.02.2022, period 3Q 2020
10. BIN 070340005688 SerMar KZ LLP, launch 934 notification dated 09/14/2021, deadline for execution under the Code on 10/26/2021, response provided on 12/9/2022, period of Q3 2019.

11. BIN 071040017742 Batys - Premium LLP, launch 9ZR, notification dated 11.11.2021, deadline for execution under the Code 28.12.2021, response provided 11.01.2022, period 2Q. 2021.

12. BIN 051140007666 Atom-BG LLP, launch 9ZL, notification dated 30.09.2021, deadline for execution under the Code 11.11.2021, no date of explanation, date of conclusion 27.12.2021, period 2Q. 2021.

**Violation of Article 58 Part 1 of the Administrative Code of the Republic of Kazakhstan (imposition of administrative penalties for the commission of several administrative offenses)**

- according to BatyrTuranTrans BIN 081140001692 LLP, 1 protocol on an administrative offense was drawn up (No. 005884 of 11/23/2021) simultaneously for 6 types of administrative violation, when in Article 58 of the Administrative Code of the Republic of Kazakhstan, when one person commits two or more administrative offenses, an administrative penalty is imposed for each offense separately.

- Aktobe Cap-Rem-Stroy BIN 060240014878 LLP has drawn up 1 protocol on an administrative offense (No. 900896 of 08.12.2021) simultaneously for 6 types of administrative violation, when in Article 58 of the Administrative Code of the Republic of Kazakhstan, when one person commits two or more administrative offenses, an administrative penalty is imposed for each offense separately.

- ARS BUILDING BIN 060740005442 LLP has drawn up 1 protocol on an administrative offense (No. 900826 dated 12/22/2021) simultaneously for 2 types of administrative violation, when in Article 58 of the Administrative Code of the Republic of Kazakhstan, when one person commits two or more administrative offenses, an administrative penalty is imposed for each offense separately.

- Mergen LTD BIN 971240001157 LLP has drawn up 1 protocol on an administrative offense (No. 008054 of 10/15/2021) simultaneously for 3 types of administrative violation, when in Article 58 of the Administrative Code of the Republic of Kazakhstan, when one person commits two or more administrative offenses, an administrative penalty is imposed for each offense separately.

- Life4Job BIN 160440022521 LLP has drawn up 1 protocol on an administrative offense (No. 00085 of 11.10.2021) simultaneously for 2 types of administrative violation, when in Article 58 of the Administrative Code of the Republic of Kazakhstan, when one person commits two or more administrative offenses, an administrative penalty is imposed for each offense separately.

- Batys - Premium BIN 071040017742 LLP has drawn up 1 protocol on an administrative offense (No. 900871 of 11/30/2021) simultaneously for 2 types of



administrative violation, when in Article 58 of the Administrative Code of the Republic of Kazakhstan, when one person commits two or more administrative offenses, an administrative penalty is imposed for each offense separately.

**Failure to make a timely Decision of the tax authority, as a result of the unlawful application of Article 288 of Part 1 of the Administrative Code of the Republic of Kazakhstan**

- according to BIN 190440000982 LLP Stroy-Shanyrak LLP, there are corruption risks in terms of not making a timely Decision on recognizing a notification on the elimination of violations identified by state revenue bodies based on the results of desk control (hereinafter referred to as the Decision NO), not executed when, according to paragraph 6 of paragraph 22 of this Order, in case of recognition of Notification No. 7 not executed within 2 working days from the date of submission of tax reports, makes a written decision. In this case, an employee of the Department of Internal Affairs sent a Decision to the taxpayer after 23 working days, as a result, a Protocol on an administrative offense was drawn up for No. 001518 of 13.04.2022, according to part 1, Article 288 of the Administrative Code of the Republic of Kazakhstan.

Notification No. 06187R400102 dated 21.04.2021, the deadline for execution under the Code 07.06.2021, the NP was provided by the DFNO on 13.05.2021, the Decision was sent on 14.06.2021, instead of no later than the date 17.05.2021. In terms of the execution of the Decision of the Tax Authority, the taxpayer has fully eliminated the violation by providing the DFNO on 06/16/2021, within 3 days.

Thus, if the Decision of the tax authority was sent in a timely manner, there would be no need to compile administrative material under part 1, Article 288 of the Administrative Code of the Republic of Kazakhstan in relation to this taxpayer.

Based on the above, administrative material has not been lawfully compiled in relation to Stroy-Shanyrak LLP.

The analysis of the activities of the Department of Internal Affairs in Aktobe, the VAT administration department showed that as a result of improper performance of official duties by specialists of this department, violations of the tax legislation of the Republic of Kazakhstan and the administrative legislation of the Republic of Kazakhstan are systematically allowed.

These facts indicate a lack of control on the part of management, while all decisions, conclusions, protocols are signed and approved by the direct head of the department, the deputy head of the Department of Internal Affairs, and the first head of the Department of Internal Affairs.

Also, the working group conducted an anonymous survey among employees of the State Revenue Department in Aktobe department of administration of indirect taxes.

13 specialists of this department participated in the survey. The number of questions was 7. In addition, the participants indicated their gender and age.

The first question: When asked about situations about whether taxpayers wanted to solve taxation issues with the help of bribes, gifts, personal connections, etc., all participants replied that such situations had never arisen.

The second question is whether there are known cases of corruption in the Department of Internal Affairs in Aktobe and in which departments illegal monetary or other remuneration most often takes place. Three participants of this survey were given answers that one fact is known, which is recorded in the department of non-production payments of this state body. The rest of the participants were provided with an answer about the absence of such information.

The third question is: What measures to combat corruption can be much more effective in public institutions.

To this question, 12 participants were offered an increase in wages, since the first reason for corruption is low wages.

Only one participant was offered a warning about responsibility for corruption, as well as mentoring to explain corruption to a young specialist.

Fourth question: Assessment on a 5-point scale of the level of corruption in the State Revenue Department.

6 participants indicated a low degree of corruption, while 7 participants indicated a complete absence of corruption in the State Revenue Department in Aktobe.

The fifth question is the attitude to corruption.

The participants were given 3 possible answers to this question: Negative, neutral and positive.

To which all participants indicated a negative attitude.

Sixth question: Awareness of anti-corruption programs.

12 participants of this survey answered that they know the Law of the Republic of Kazakhstan "On Combating Corruption" dated November 18, 2015. Only one participant indicated that he was not familiar with any program.

In addition, the following response options were indicated:

The Anti-Corruption Strategy of the Republic of Kazakhstan for 2015-2025.;

The anti-corruption program of the NurOtan Party for 2015-2025.

The seventh issue is the participation of specialists in anti-corruption activities of the Department.

6 participants indicated that they participated in such events, 7 participants indicated that they did not participate.

According to the results of an anonymous survey, the following was revealed.

According to the answer to question No. 3, the specialists of the Indirect tax Administration department indicated low wages, which is the main reason for the corruption of state bodies.

Also, the answers to questions No. 6 and 7 indicated that anti-corruption measures are not carried out in this state body, which is confirmed by low awareness among specialists about the laws of the Republic of Kazakhstan on combating corruption.

Risk: The above analysis results show that the work on bringing to administrative responsibility is not fully carried out by the territorial departments of state revenue, in connection with this, corruption risks arise for not bringing to administrative responsibility, for the unlawful closure of the RPRO, the untimely formation of an order on the suspension of expenditure transactions on bank accounts.

Recommendations on the above facts:

- for each identified fact of desk control, the head of the Department of Internal Affairs in Aktobe to take personal control to eliminate these violations;
- consider the issue of awarding the best employees 1 time per quarter to improve the quality of the work provided, as well as to improve the financial situation of employees;
- conducting work on the study of anti-corruption legislation among employees, as well as conducting anti-corruption activities once a quarter.
- Consideration of the issue of automation of the information system of desk control.

#### **4. Management of tariff regulation.**

According to the Regulations on the Tariff Regulation Department approved by the order of the head of the State Customs Administration for the Aktobe region, the main tasks of the Tariff Regulation Department (hereinafter referred to as the UTR) are to ensure the implementation of the customs legislation of the Customs Union, the customs legislation of the Republic of Kazakhstan and other legislation of the Republic of Kazakhstan, the control over the execution of which

is entrusted to the state revenue bodies; control over the correctness of determining the customs value, country of origin, classification of goods, as well as compliance with tariff regulation measures established by the legislation of the Eurasian Economic Union and the Republic of Kazakhstan in respect of goods transported across the customs border of the Eurasian Economic Union.

Based on this task, the following functions are carried out by the UTR: control of the application of rates of special, anti-dumping and countervailing duties in respect of goods imported into the customs territory of the Customs Union; accounting and control on accounts of temporary placement of money and other measures to ensure payment of customs duties, taxes and penalties; control of the correctness of the application of tariff regulation measures, classification of goods according to the Commodity nomenclature of foreign economic activity, determination of the country of origin of goods; making preliminary decisions on determining the country of origin of goods, preliminary decisions on the classification of goods, classification decisions on the circulation of structural divisions of state revenues in accordance with the Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union and monitoring classification decisions in accordance with the Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union; control of the correctness of the determination of the customs value of goods, including the correctness of the application of the chosen method and the structure of the claimed customs value; ensuring compliance with the relevant standards and regulations for the provision of public services.

In 2021, 140 state services in the field of customs were provided to participants in foreign economic activity. All services are provided efficiently and on time.

	January-December 2020.	January-December 2021.
Making preliminary decisions on the classification of goods	23	33
Registration of security for payment of customs duties and taxes	190	107

Total services	213	140
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The Department currently provides 2 public services -

1. "Registration of the fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, as well as ensuring the fulfillment of the duties of a legal entity operating in the field of customs affairs and (or) an authorized economic operator", the form of public service: Electronic (partially automated)/paper

2. "Making a preliminary decision on the classification of goods", the form of rendering public services: Electronic (partially automated)/paper.

During the analyzed period, 14 services were provided for the state service "Registration of the fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping, countervailing duties, as well as ensuring the fulfillment of the duties of a legal entity operating in the field of customs affairs and (or) an authorized economic operator" (Q1 2021. – 21 services), 5 services were provided through the State Corporation for the state service "Making a preliminary decision on the classification of goods", 33 services were provided in the 1st quarter of 2021, 8 of them were provided to the State Corporation, 15 through the e-government web portal and 10 services through the Astana-1 IP.

The above-mentioned public services are regulated in accordance with

1) By Order of the Minister of Finance of the Republic of Kazakhstan dated September 15, 2020 No. 872 "On Amendments and Additions to the Order of the Minister of Finance of the Republic of Kazakhstan dated February 26, 2018 No. 294".

2) By the Order of the Acting Minister of Finance of the Republic of Kazakhstan dated July 10, 2020 No. 665 "On approval of the Rules for the provision of public Services, State Revenue bodies of the Republic of Kazakhstan".

According to the results of anti-corruption monitoring, the facts of violation of deadlines for the provision of public services have not been established.

During the reporting period from 01.01.2021 to 31.03.2022, there were no refusals to provide public services.

The facts of claims from service recipients of documents, the provision of which is not regulated by the Procedure, have not been established.

The facts of the claim by service providers from service recipients of documents that can be obtained from information systems have not been established.

Violations of procedures (business processes) for the provision of public services are not allowed.

The facts of violation of the work schedule have not been established.

Based on the above, taking into account the automation of the entire business process for the above-mentioned public services, there are no corruption risks in the activities of the UTR.

Based on the results of an internal analysis of corruption risks in the Department's activities, it was DECIDED:

1. Submit an analytical report with recommendations to the management of the Department for consideration and action and to the Department of Personnel and Internal Administration of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan for consideration and decision-making.

**Head of the department of  
internal Investigations**

**Audanbai N.T.**

**Chief specialist of the department  
VAT administration and  
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**Akhmetzhanova G.**