|  |
| --- |
|  |
| Approved by the Order of the Ministry of the Finance of the Republic of Kazakhstandated September 26, 2014 № 417 |

**Regulations on**

**the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan**

**1. General Provisions**

1. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter referred to as “the Committee”) is a department of the Ministry of Finance of the Republic of Kazakhstan, which carries out regulatory, trade and control functions in the sphere of customs affairs that involves ensuring the completeness and accuracy of tax receipts, customs and other payments into the budget, tax computations, income retentions, payments of mandatory pension contributions and mandatory professional pension contributions, calculations and payments of social expenditures, state regulation of production, sales volume of ethyl alcohol and alcoholic products, tobacco products, sales volume of certain types of oil products and biofuels, state regulations and control in the area of rehabilitation and bankruptcy, participation in the introduction of tax policy and policy in the field of customs affairs, participation in the development and implementation of customs regulations of relations concerning the transfer of goods across the customs border of the Customs Union, transport according to the single customs territory of the Customs Union under customs control, customs warehousing, customs declaration, export and use in accordance with customs procedures, carrying out customs clearance, relations of power between state revenue agencies and individuals, realizing rights to own, use and dispose the given goods, and also functions of prevention, identification, suppression, detection and investigation of economic, financial crimes and other crimes as required by the Law, and other functions in accordance with the legislation of the Republic of Kazakhstan.
2. The Committee shall have territorial agencies, such as inter-regional state revenue departments and agencies of Astana and Almaty cities, customs, specialized customs offices, State revenue agencies of districts, cities and districts within cities and special economic zones. They are legal entities in form of State institutions, that are created and abolished by the Government of the Republic of Kazakhstan.
3. The Committee shall operate in accordance with the Constitution and Laws of the Republic of Kazakhstan, Acts of the President and Government of the Republic of Kazakhstan, other normative legal acts, as well as this Regulation.
4. The Committee is a legal entity in the organizational and legal form of republican state institution. It shall have seals and stamps with its name in the State language, standard forms and accounts in the Treasury bodies of the Ministry of Finance of the Republic of Kazakhstan according to the Legislation of the Republic of Kazakhstan.
5. The Committee shall enter into civil law relations in its own name.
6. The Committee shall have the right to act as a party in civil law relations on behalf of the State, when it is authorized to it in accordance with the legislation of the Republic of Kazakhstan.
7. The Committee shall make decisions, executed by the Acts of the Committee, on the issues of its competence as required by the legislation of the Republic of Kazakhstan.
8. The structure and the staff number limit shall be approved by the executive secretary of the Committee of the Ministry of Finance of the Republic of Kazakhstan after agreement with the Minister of Finance of the Republic of Kazakhstan.
9. Legal address of the Committee is Bld. 11, Pobeda Avenue, Astana city, Republic of Kazakhstan, 010000.
10. The full name of the state agency is the Republican State Institution "The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan".
11. This Regulation is the founding document of the Committee.
12. The activity of the Committee is financed from the Republican budget funds.
13. The Committee shall have no right to enter into contractual relations with the subjects of business as to fulfill the duties that are the functions of the Committee.
14. Where by the legislative acts, the Committee is given the right to carry out income-bearing activities; the income obtained in the result of such activity shall be transferred to the Republican budget revenue.

**2. Objectives, Functions, Rights and Duties of a State Agency**

15. Objectives of the Committee:

1. to provide, within its competence, the economic security of the state, legal rights and interests of business entities, society and state;
2. to participate in the development and implementation of strategies and programs ensuring the formation of state policy for identification and investigation of crimes in the sphere of economic activity, as well as countering the shadow economy;
3. to ensure the completeness and accuracy of tax receipts, customs and other obligatory payments into the budget, as well as special anti-dumping and countervailing duties;
4. to participate in the implementation of tax and customs policy of the Republic of Kazakhstan;
5. international cooperation on matters within the competence of the Committee;
6. to participate in the development of international treaties of the Republic of Kazakhstan within the competence of the Committee;
7. to provide, within its competence, measures aimed at protection of the national security of member-states of the Customs Union, life and health of human, animal and vegetal life, environment, also in accordance with the international treaty of member-states of the Customs Union - measures for countering the legalization (laundering) obtained by criminal means and terrorist financing during control after currencies of member-states of the Customs Union, securities and (or) currency values, traveler's checks crossing the customs border of the Customs Union;
8. to ensure the observance and execution of the customs legislation of the Customs Union, tax, customs legislations of the Republic of Kazakhstan and other legislation of the Republic of Kazakhstan;
9. to participate in the development of material and technical base and social base of state revenue agencies;
10. to provide within its competence observance of measures of customs tariff regulation, prohibitions and restrictions in respect of goods transported across the customs border of the Customs Union;
11. to assist in the implementation of a common trade policy of the Customs Union;
12. to ensure observance of rights and legitimate interests of individuals in the field of customs regulations and create conditions for an increase of goods exchange across the customs border of the Customs Union;
13. to protect the intellectual property rights when transporting goods across the customs border of the Customs Union;
14. to implement and improve the customs declaration, customs control, as well as to create conditions contributing to simplification of customs operations in respect of goods and vehicles transported across the customs border of the Customs Union and an increase of goods exchange across the customs border of the Customs Union;
15. to develop border crossing checkpoints and transit potential of the Republic of Kazakhstan;
16. to coordinate the activities of veterinary and sanitary control and plant quarantine control at vehicle checkpoints across the customs border of the Customs Union;
17. to carry out a vehicle and quarantine control at vehicle checkpoints across the customs border of the Customs Union;
18. to carry out radiation control at checkpoints across the customs border of the Customs Union;
19. to complete customs formalities and carry out customs control, including within mutual administrative assistance;
20. to maintain the customs statistics;
21. to carry out customs control after the release of goods;
22. to carry out state control in the area of transfer pricing use;
23. state regulation of production, sales volume of ethyl alcohol and alcoholic products, tobacco products, as well as sales volume of certain types of oil products and biofuels;
24. to ensure the completeness and accuracy of tax receipts, income retentions, payments of mandatory pension contributions and mandatory professional pension contributions into the Unified Accumulated Pension Fund, calculations and payments of social expenditures into the State Social Insurance Fund;
25. state regulations in the sphere of customs affairs;
26. state regulations in the sphere of rehabilitation and bankruptcy (except for banks, insurance (reinsurance) organizations and unified pension fund);
27. to participate in defining the record of administrators, appointment and dismissal of bankruptcy and rehabilitation administers, as well as the advanced training of the administrator;
28. to participate in the development and implementation of state policies to prevent, identify, suppress, detect and investigate economic and financial crimes within the limits required by the legislation of the Republic of Kazakhstan;
29. to prevent, identify, suppress, detect, and investigate economic and financial crimes and offenses;
30. to fulfill other objectives stipulated by the legislation of the Republic of Kazakhstan.

16. The Committee Functions:

1. to control the observance of legislation providing completeness, accuracy of tax receipts, customs and other obligatory payments into the budget, as well as special anti-dumping and countervailing duties;
2. to apply provisions of international treaties in accordance with the procedure established by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments into the budget" (Tax Code), Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan" and the relevant international treaties;
3. to interact with other state agencies to ensure the economic security of the Republic of Kazakhstan;
4. to ensure fulfillment of international obligations of the Republic of Kazakhstan within the competence of the Committee;
5. to cooperate with relevant authorities of foreign countries and international organizations on matters within the competence of State Revenue agencies;
6. to interact with relevant authorities of foreign countries and participate within its powers in international organizations regarding the fight against economic and financial crimes and offenses;
7. to interact with central and local government agencies to control the observance with customs legislation of the Customs Union, tax, customs legislation of the Republic of Kazakhstan;
8. to participate in forecasting budget revenues, setting goals and priorities of the state policy in the field of revenues into the state budget;
9. to control and supervise the activities of individuals and legal entities within the competence of the Committee;
10. to establish and approve requirements that must be followed by private enterprises;
11. to implement tax and customs administration;
12. to implement tax control in accordance with the tax legislation of the Republic of Kazakhstan and the customs control (including, after the release of goods) in accordance with the customs legislation of the Customs Union and the Republic of Kazakhstan;
13. to implement the modernization and re-engineering of business processes of tax and customs administration;
14. to provide electronic services with the use of information systems in accordance with the legislation of the Republic of Kazakhstan on Informatization;
15. to render public services in accordance with the standards for public services;
16. to develop, create, acquire, use and modernize: information systems, including on research organizations during the pre-trial proceedings, as well as in cases of administrative offenses;

communication and data transmission systems;

technical means of customs control;

remedies in accordance with the legislation of the Republic of Kazakhstan;

and other information systems to fulfill objectives assigned to the organs of government revenue agencies;

1. to carry out activities on risk assessment and management, apply the risk management system;
2. to carry out tax inspections in manner prescribed by the tax legislation of the Republic of Kazakhstan, customs inspections in manner prescribed by the customs legislation of the Customs Union and the Republic of Kazakhstan, inspections on transfer pricing in accordance with the legislation of the Republic of Kazakhstan on transfer pricing;
3. to make decisions on the appointment of unplanned tax, customs inspections in accordance with the legislation of the Republic of Kazakhstan;
4. to implement tax refund (offset) of overpaid (wrongly) or overcharged amounts of taxes, customs duties and other obligatory payments into the budget and other money in accordance with the legislation of the Republic of Kazakhstan;
5. to interact with government agencies and other organizations through information systems in accordance with the legislation of the Republic of Kazakhstan;
6. to publish information on the Internet resources in accordance with the legislation of the Republic of Kazakhstan on issues related to the competence of state revenue agencies;
7. to process complaints of taxpayers (tax agent, operator), declarants and other individuals working in the field of customs affairs, against notifications on results of tax, customs inspections and (or) decisions of the higher authority of the State Revenue made as a result of the complaint processing on notification, as well as actions (inactions) of officials of state revenues in manner and terms established by the customs and tax legislation of the Republic of Kazakhstan;
8. to organize and implement the job on forced collection of revenue claims, customs payment debts, taxes and fines;
9. to ensure safety of goods and vehicles confiscated in favor of the state;
10. to draw up protocols and consider administrative offences, carry out administrative arrests, and use of other measures provided by the legislation of the Republic of Kazakhstan on administrative offenses;
11. to reconsider decisions that have not entered into legal force on cases of administrative offenses in accordance with the legislation of the Republic of Kazakhstan on administrative offenses;
12. approval of:

the procedure for submission of reports by customs representative to customs authorities, including the use of information technology;

the procedure for accounting of goods transported in accordance with the customs procedure of customs transit, and submission to customs authorities of reports on transport of such goods, including the use of information technology;

the procedure for keeping records of stores and submission to customs authorities of reports on such goods, including the use of information technology;

the procedure for accounting of goods stored in a bonded warehouse and submission to customs authorities of reports on such goods, including the use of information technology;

the procedure for relations of customs authorities with owners of free warehouses;

the procedure for relations with members of the customs authorities of a special economic zone;

the rules for budget transfers, tax refund (offset) of overpaid (wrongly) or overcharged amounts of customs duties, taxes, fees from the budget, not regulated by the Code "On Customs Affairs in the Republic of Kazakhstan" and the Customs Code of the Customs Union;

the procedure for accounting of customs duties, taxes, duties and penalties into the budget, as well as the administration of personal accounts of the payer, not regulated by the Code "On Customs Affairs in the Republic of Kazakhstan";

the procedure for registering securities for payment of customs duties, taxes in customs authorities;

the procedure for tax refund (offset) of overpaid (wrongly) or overcharged amounts of export customs duties, taxes and customs duties, advance payments, securities for the payment of customs duties;

the procedure for tax refund (offset) of overpaid (wrongly) or overcharged amounts of import customs duties;

the list and the usage procedure of technical means of customs control;

the usage procedure of vessels and aircrafts of customs authorities for the purposes of customs control;

the procedure and forms of good accounting under customs control;

the usage procedure of the risk management system in the customs authorities of the Republic of Kazakhstan;

the procedure for reimbursement of costs for storage of detained goods;

the procedure for sale, destruction or other use of goods;

the procedure for customs escort;

the procedure for sampling of goods by customs authority officials;

the procedure for fulfillment clearance of goods by customs authority official;

the procedure for sale of goods in duty free shops;

**the procedure for marking (remarking) rules of certain types of excisable goods;**

**the rules for registration, ordering, receiving, issuing, recording, storage and presentation of the accompanying documents on certain types of excisable goods;**

the procedure for the organization of activities of excise boards;

**the rules for obtaining, recording, storage and issue of excise and registration and control stamps;**

**tax forms and rules for their compilation;**

**forms of acknowledgment about importation of goods and payment of indirect taxes;**

1. establishment of:

the procedure for workflow of invoices issued in the electronic form;

the procedure for marking alcoholic products by registration and control stamps and tobacco products by excise stamps;

the procedure for passage of motor vehicles in the territory of the Republic of Kazakhstan and issuance of permits;

1. to determine the control procedure over the payment of VAT on exhibition and fair trade;
2. to provide training, retraining and advanced training of workers and employees of state revenues agencies;
3. to organize scientific researches and developments in the relevant areas of the Committee;
4. to define taxable items and (or) objects, related to taxation, based on indirect methods (assets, liabilities, turnover, costs, expenses) in case of violation of the order of accounting;
5. to make decisions on appointment of control over the activities of the authorized state and local executive bodies in manner prescribed by the tax legislation of the Republic of Kazakhstan;
6. to consider issues on change of tax liabilities fulfillment terms to pay taxes in accordance with the legislation of the Republic of Kazakhstan;
7. to make decision on refusal of extension the accounts term on monitoring or extension the accounts term on monitoring;
8. to form the state database of taxpayers;
9. to maintain the State register of cash machines by including (exception) models of cash registers to (from) the State registry;
10. to clarify issues related to the emergence, execution and termination of tax liability;
11. to monitor and analyze tax and non-tax revenues, within its competence, established by normative legal acts (except for revenue profits share of state enterprises, dividends on block of stocks that are of the state ownership, revenues from a rent payment for usage of "Baikonur" complex, revenues from rent and sale of the republican state property, privatization of objects of the state ownership, and capital transactions);
12. to analyze provisions of previously concluded subsoil use contracts for compliance with the current tax legislation of the Republic of Kazakhstan, as well as to identify disputed issues and conduct of negotiations with subsoil users regarding the changes and amendments to the Production Sharing Agreement (hereinafter referred to as “PSA” ), including for the purposes to restore the original balance of economic interests of the Republic of Kazakhstan and subsoil users;
13. to carry out state control over the use of transfer pricing in international business transactions, inspection on variance of transaction price of goods (works, services) from the market price, the adjustment of taxable items in determining the fact of variance of transaction price from the market price and control of transactions, where transfer pricing can be used;
14. to carry out mutual conciliation procedures with competent authorities of foreign countries on tax matters;
15. to issue licenses for production and sales volume of ethyl alcohol and alcoholic products, manufacture of tobacco products;
16. to establish for compliance with the qualification requirements, applicable to the production and sales volume of ethyl alcohol and alcoholic products, to the production of tobacco products, by conducting subject survey;
17. to classify alcoholic products to one or another type in accordance with the legislation of the Republic of Kazakhstan on state regulation of production and sales volume of ethyl alcohol and alcoholic products;
18. to arrange accounting and reporting in the field of production and sales volume of ethyl alcohol, alcoholic products, tobacco products;
19. to arrange the reception and accounting of passports of tobacco production in accordance with the legislation of the Republic of Kazakhstan;
20. to maintain a single database on production and sales volume of certain types of petroleum products with balancing of production and sales volume of petroleum products;
21. to participate in development of procedures of forming and maintaining a single database on production and sales volume of petroleum products;
22. to monitor activities of petroleum producers, oil suppliers and individuals selling from petroleum supply points, as well as those that produce tobacco products;
23. to interact with the central government and local state authorities to implement the control over production and sales volume of ethyl alcohol, alcoholic, tobacco products, as well as the sales volume of petroleum products and biofuels;
24. to monitor the observance of the legislation of the Republic of Kazakhstan on licensing during activities in the sphere of production and sales volume of ethyl alcohol and alcoholic and tobacco products;
25. to control, account and analyze balancing of production and sales volume of tobacco products;
26. to control over production and sales volume of ethyl alcohol and alcoholic products;
27. to control over sales volume of oil products and biofuels;
28. to monitor the observance of the minimal price upon sale of alcoholic and tobacco products;
29. to carry out state control and adopt measures against violators, in accordance with the legislation of the Republic of Kazakhstan in the sphere of production and sales volume of ethyl alcohol, alcoholic and tobacco products, as well as in the sales volume of certain types of petroleum products and biofuels;
30. to control sales of ethyl alcohol to producers of alcoholic products, pharmaceutical companies and public health agencies, as well as to organizations using ethyl alcohol for industrial purposes and for production of non-alcoholic products;
31. to control the established minimal volumes of production of ethyl alcohol and alcoholic products;
32. to control, within its competence, the observance by subjects of rules, regulations and instructions of the technical processes, storage and sales, technical regulations and standards applicable to the field of production and sales volume of ethyl alcohol, alcoholic products and tobacco products, as well as the sales volume of certain types of petroleum products and biofuels;
33. to control activities of excise boards in organizations engaged in production and import of excise goods;
34. to control equipping of manufacturing lines of ethyl alcohol production and alcoholic products filling lines with relevant alcohol measuring and control metering devices, as well as of oil-processing plants, petroleum supply points and gasoline stations with control metering devices and their operation;
35. to control sales volume of ethyl alcohol, alcoholic and oil products by the accompanying documents and declarations on sales volume of ethyl alcohol and alcoholic products, certain types of oil;
36. to determine the indicators of false and deliberate bankruptcy;
37. to register individuals entitled to carry out the activities of administrator, and their de-registration;
38. to carry out the state control over the rehabilitation and bankruptcy procedures;
39. to control the observance of the procedure of electronic auction for disposition of debtor's property (assets);
40. to take measures to identify transactions carried out in the circumstances specified in Article 7 of the Law of the Republic of Kazakhstan "On rehabilitation and bankruptcy";
41. to participate in defining the record of administrators, appointment and dismissal of bankruptcy and rehabilitation administers, as well as the advanced training of the administrator;
42. to participate in the development of final report form of rehabilitation and bankruptcy administers;
43. to participate in the development of standard statement forms of the temporary administrator on effectiveness (ineffectiveness) of the rehabilitation plan;
44. to participate in the development of standard statement forms of the temporary administer on the debtor's financial situation;
45. to register individuals entitled to operate as a temporary administrator, rehabilitation, temporary and bankruptcy administers, and their de-registration
46. to appoint a candidate presented at the meeting of creditors as a rehabilitation or bankruptcy administer;
47. to develop proposals for establishment of participation procedure by electronic means for a temporary administrator, rehabilitation, temporary and bankruptcy administers in relations subject to the Law of the Republic of Kazakhstan "On rehabilitation and bankruptcy";
48. to develop proposals for establishment of special conditions and procedures for sales of property and additional requirements for property objects purchasers at bankruptcy of organizations and individual entrepreneurs, that are subjects of natural monopoly or market entities at dominant or monopolistic position on the relevant market or having strategic importance for the Republic economy, which can influence the life, health of citizens, national security or the environment, including organizations where block of stocks (interests) are related to strategic targets in accordance with the legislation of the Republic of Kazakhstan, and recognized as a bankrupt at the initiative of the state, for which a similar procedure is provided by the Law of the Republic of Kazakhstan "On rehabilitation and bankruptcy";
49. to review the current information of the rehabilitation administer on implementation of rehabilitation procedure, the temporary administer on the implementation of information collection about debtor's financial condition and bankruptcy proceedings, the bankruptcy administer on carrying out bankruptcy proceedings;
50. to coordinate the recognition of the absent debtor as a bankrupt and its elimination without the institution of bankruptcy proceedings considering the statement of the temporary administrator on the absence of the debtor at the address specified in the petition for bankruptcy, and the absence of property (assets), at the cost of which it is possible to carry out the bankruptcy proceedings;
51. conducting upon the court order:

first meeting of creditors in the case specified in paragraph 4 Article 56 of the Law of the Republic of Kazakhstan "On rehabilitation and bankruptcy";

on the bankrupt liquidation without the institution of bankruptcy proceedings in manner prescribed in Article 118 of the Law of the Republic of Kazakhstan "On rehabilitation and bankruptcy";

1. to control the observance of the electronic auction procedure for sale of debtor's property (assets);
2. to take measures to identify transactions made under circumstances in accordance with Article 7 of the Law of the Republic of Kazakhstan "On rehabilitation and bankruptcy;
3. to carry out state control over the rehabilitation procedure and bankruptcy proceedings;
4. to make a request of a bailout participant for supporting documents;
5. to coordinate sales of bankruptcy estate with temporary administer in the case mentioned in the Law of the Republic of Kazakhstan "On rehabilitation and Bankruptcy";
6. to process complaints on activities of temporary administer, rehabilitation, and temporary and bankruptcy administers;
7. to make a request and receive information from state bodies, legal entities and their officials about insolvent debtors;
8. to present information to temporary and bankruptcy administers on the availability and bank account numbers of individuals for which there is a court decision, that has entered into legal force, recognizing the entity as a bankrupt, on balances and cash flow;
9. to litigate the decisions and actions (inactions) of a temporary administer, rehabilitation, temporary and bankruptcy administrators in case of violations of the Law of the Republic of Kazakhstan "On rehabilitation and Bankruptcy";
10. to give explanations and comments on introduction, implementation and termination procedures of rehabilitation and bankruptcy, within its competence;
11. to notify Court - on de-registering of temporary administer, temporary administrator and the creditors' meeting - on de-registering of rehabilitation or bankruptcy administers;
12. to dismiss bankruptcy and rehabilitation administers;
13. to organize the work on accounting, storage, evaluation and further use of property, that passed into the republican ownership;
14. to approve the form of mandatory departmental reports, checklists, risk assessment criteria, semi-annual audit plans in accordance with the Law of the Republic of Kazakhstan "On State Control and Supervision in the Republic of Kazakhstan";
15. to control and supervise the activities of local executive bodies on matters relating to the powers of agencies;
16. customs regulations in the Republic of Kazakhstan and the enforcement of customs and other legislation of the Republic of Kazakhstan, control over observance, which is imposed on the State revenue agencies;
17. to organize and implement customs control over the movement of goods and vehicles across the customs border of the Customs Union in manner prescribed by the customs legislation of the Customs Union and the Republic of Kazakhstan;
18. to organize and implement the customs declaration and clearance of goods, moved across the customs border of the Customs Union, including the use of information technology;
19. to carry out the customs declaration of cash and monetary instruments;
20. to organize the movement procedure of goods and vehicles for personal use by individuals across the customs border of the Customs Union;
21. to organize the movement procedure of goods for personal use, sent by international mail;
22. to organize the movement procedure of goods across the customs border of the Customs Union by certain categories of foreign persons;
23. to organize the movement procedure of vehicles of international transport;
24. to control of individuals carrying out activities in the field of customs affairs;
25. to process a transactor's application to enter into an agreement on application of transfer pricing;
26. to aware the participants of foreign economic and other activities in the field of customs affairs on a regular basis on issues related to the customs legislation of the Republic of Kazakhstan and other issues within the competence of state revenue agencies, including on changes and amendments to the customs legislation of the Customs Union and the Republic of Kazakhstan;
27. to maintain registers provided by the Code of the Republic of Kazakhstan "On Customs Affairs in the Republic of Kazakhstan";
28. to maintain customs statistics of foreign trade and special customs statistics of the Republic of Kazakhstan;
29. to carry out customs control over the conditionally released goods in accordance with the customs legislation of the Customs Union and the Republic of Kazakhstan;
30. to issue the permitting documents for re-export of Kazakhstani goods, which are subject to customs tariff and non-tariff regulation of foreign trade activity from the territory of the CIS member-state;
31. to ensure the observance of customs tariff regulation, prohibitions and restrictions on goods and vehicles moved across the customs border of the Customs Union;
32. to carry out and improve the customs declaration, customs control, as well as creation of conditions contributing to an increase of goods exchange across the customs border of the Customs Union;
33. to take measures for protection of the State border of the Republic of Kazakhstan in cooperation with the National Security structure and other relevant government structures;
34. to protect, within its competence, the customs border of the Customs Union and ensure the observance of customs control zone regime;
35. to control the accuracy of determining the country of origin of goods;
36. to control the accuracy of tariff preferences;
37. to control the classification of goods in accordance with the Commodity Nomenclature of Foreign Trade of the Customs Union (hereinafter - CN FEA CU);
38. to control the accuracy of determining the customs value of goods;
39. to carry out the radiation control at checkpoints across the state (customs) border of the Customs Union;
40. to carry out customs inspection;
41. to carry out customs control over the observance of customs procedures under conditions when goods acquire the status of goods of the Customs Union;
42. to take advance rulings on the country of origin, the classification of goods in accordance with the CN FEA CU and other decisions in accordance with the customs legislation of the Customs Union and the Republic of Kazakhstan;
43. to review the documents designated by the customs legislation of the Customs Union and the Republic of Kazakhstan, on the basis of which the remission of customs duty and taxes is allowed;
44. to collect information on import to the Republic of Kazakhstan or export from the Republic of Kazakhstan of cultural values, currency in cash, certificated securities to bearer, bills, checks, subject to financial monitoring, except for import or export, carried from the territory, which is an integral part of the customs territory of the Customs Union, to the territory, which is the part of the customs territory of the Customs Union, in accordance with the legislation of the Republic of Kazakhstan;
45. to collect, collate and analyse the statistical and operational information about upcoming and commited economic and financial crimes and offenses;
46. to protect officials of State revenue agencies and their families from illegal actions in accordance with the legislation of the Republic of Kazakhstan;
47. to carry out pre-trial proceedings (simplified pre-trial proceedings), preliminary investigation, inquiry in cases on economic and financial crimes and offenses in manner prescribed by the criminal procedure legislation of the Republic of Kazakhstan;
48. to carry out operational investigative activities in accordance with the legislation of the Republic of Kazakhstan on operational investigative activities;
49. to control the compliance with the requirements for data protection and exploitation of information security products in accordance with the legislation of the Republic of Kazakhstan;
50. to coordinate and carry out national, regional and preventive measures, within its competence, to develop optimal solutions for use of operational resources, provide practical and methodological assistance to the territorial bodies of the Committee and educational institutions, compilation and extension of positive experience;
51. to analyze the practice of prejudicial investigation, investigative activity, operational investigative activities and inquiry, forecasting the operating environment in the country, taking measures for rapid response and improving the forms and methods of struggle against economic and financial crimes and offenses;
52. to search individuals in criminal cases within the competence of the Committee, and defendants, when their residence is unknown, in law suits, presented by court ruling in the interest of the State;
53. to develop and implement measures to increase the effectiveness of activities of state revenue agencies in fight against economic and financial crimes and offenses;
54. to carry out the pre-trial proceedings (simplified pre-trial proceedings), inquiry in cases of crimes related to contraband traffic, evasion of customs duties and taxes in manner prescribed by the criminal procedure legislation of the Republic of Kazakhstan;
55. to participate in the implementation of strategic functions of the central executive body within the competence of the Committee;
56. to perform other functions provided by the legislation of the Republic of Kazakhstan;

17. Rights and Responsibilities of the Committee

Rights:

1. to develop and approve normative legal acts of the Committee, within its competence;
2. to participate in the development and implementation of programs against crime in the Republic of Kazakhstan;
3. to implement tax and customs control, including by means of tax and customs inspections;
4. to request and obtain information, documents and other information necessary for the implementation of basic tasks and functions of the Committee, established by the legislation of the Republic of Kazakhstan and in accordance with the provisions of international treaties;
5. to involve specialists from various fields during the tax and customs control in accordance with the legislation of the Republic of Kazakhstan;
6. to bring actions to the Court in accordance with the legislation of the Republic of Kazakhstan, including recognition agreements as null, recognition of a taxpayer (tax agent), declarant and individuals carrying out activities in the field of customs affairs as bankrupts, forced release of authorized shares of the taxpayer (tax agent) - joint-stock company with state participation in the authorized capital in accordance with the legislation of the Republic of Kazakhstan, on recognition agreements as null, elimination of legal entity on the grounds specified in subparagraphs 1) and 2) of paragraph 2 of Article 49 of the Civil Code of the Republic of Kazakhstan;
7. to demand from managers and other organization officials, regardless of ownership, as well as individuals to provide documents, data, information, including those containing bank, commercial and other secrecy protected by the legislation of the Republic of Kazakhstan, presentation of products, carrying out inspections, as well as to demand from specified individuals other actions needed for fulfillment of basic tasks and functions of the Committee, in accordance with the legislation of the Republic of Kazakhstan;
8. to develop, create, acquire, use and modernize:

information systems, including on research organization during pre-trial proceedings, as well as in cases of administrative offenses;

communication and data transmission systems;

technical means of customs control;
remedies in accordance with the legislation of the Republic of Kazakhstan;

and other information systems to fulfill objectives assigned to the organs of government revenue agencies;

1. to draw up protocols and consider administrative offences, carry out administrative arrests, and use of other measures provided by the legislation of the Republic of Kazakhstan on administrative offenses;
2. to reconsider decisions that has not entered into legal force on cases of administrative offenses in accordance with the legislation of the Republic of Kazakhstan on administrative offenses;
3. to cooperate with relevant authorities of foreign countries and international organizations on matters within the competence of the State Revenue agencies;
4. to carry out research, training, publishing activities in accordance with the legislation of the Republic of Kazakhstan;
5. to interact with State authorities, ensuring mutual information exchange, including by electronic means in accordance with the legislation of the Republic of Kazakhstan;
6. to give binding instructions to the territorial bodies of the Committee;
7. to organize and carry out measures to improve tax and customs culture and public awareness on issues of tax and customs legislation of the Customs Union and the Republic of Kazakhstan;
8. to provide training, retraining and advanced training of employees of the Committee;
9. to analyze and summarize the practice in the application of tax and customs legislation of the Republic of Kazakhstan and foreign countries, as well as to make proposals on improving tax and customs legislation of the Customs Union and the Republic of Kazakhstan;
10. to make proposals on conclusion and accession to international agreements in the field of taxation and customs affairs;
11. to determine the location of territorial bodies of the Committee engaged in customs declaration and customs control, based on the volume of traffic and trade flow, the development rate of foreign economic relations of certain regions and (or) participants of foreign economic and other activities;
12. to determine working hours of territorial bodies of the Committee engaged in customs declaration and customs control, in accordance with the legislation of the Republic of Kazakhstan;
13. to supervise activities of territorial bodies of the State Revenue Committee, subordinate institutions;
14. to analyze changes and additions to the previously signed Production Sharing Agreements (hereinafter referred to as “PSA” ), as well as technical and economic calculations for financial and economic model changes and additions to the previously signed the PSA;
15. to analyze provisions of previously concluded subsoil use contracts for compliance with the current tax legislation of the Republic of Kazakhstan, as well as to identify disputed issues and conduct of negotiations with subsoil users regarding the changes and amendments to the PSA, including for the purposes to restore the original balance of economic interests of the Republic of Kazakhstan and subsoil users;
16. to carry out methodological work to ensure single interpretation of the PSA provisions and subsoil use contracts in accordance with the legislation of the Republic of Kazakhstan, including the preparation of necessary guidance documents, participation in relevant working groups;
17. to determine taxable items and (or) items, related to taxation using the indirect method in accordance with the legislation of the Republic of Kazakhstan;
18. to inspect the compliance with the requirements established by the legislation of the Republic of Kazakhstan by administrators for conducting rehabilitation and bankruptcy proceedings;
19. to inspect the compliance with the requirements established by the legislation of the Republic of Kazakhstan by administrators for conducting rehabilitation and bankruptcy proceedings of other State bodies;
20. to give notice on defaults remedy as a result of in-house audit of administrator's activities, as well as on remedy of defaults identified by the audit of the previous administrator's work, removed for these violations;
21. to demand the report submission on implementation of the notice on remedy of defaults identified as a result of in-house audit of administrator's activities;
22. to eliminate a bankrupt without institution of bankruptcy proceedings in accordance with the legislation of the Republic of Kazakhstan;
23. to involve specialists from other State agencies, consultants and experts from the legal entities and individuals of the Republic of Kazakhstan and other countries on issues of regulation of production and sales volume of ethyl alcohol and alcoholic products;
24. to involve specialists from territorial bodies of the Committee at the location of the object of activity at licensing of storage, wholesale and retail sale of alcoholic products;
25. to control the observance by subjects of rules, regulations and instructions of the technical processes, storage and sales, technical regulations and standards applicable to the field of production and sales volume of ethyl alcohol, alcoholic products and tobacco products, as well as the sales volume of certain types of petroleum products and biofuels;
26. to control the equipping of manufacturing lines of ethyl alcohol production and alcoholic products filling lines with relevant alcohol measuring and control metering devices and their operation;
27. to check the actual volume of manufacture of ethyl alcohol, vodka, liqueurs and to comply with the requirement of the legislation of the Republic of Kazakhstan on manufacture of their minimal volume;
28. to control the subjects on state regulation of production and sales volume of certain types of excisable goods;
29. to check authorized and local executive bodies on correctness of calculations, completeness and accuracy of tax payments and other obligatory payments into the budget;
30. to make decisions on extension of submission term of tax declarations in manner prescribed by the Tax Code;
31. to stop vehicles and return water and air vessels forcibly which have left the customs territory of the Customs Union without permission of the State revenue agencies;
32. to send a request, within its competence, to tobacco manufacturers to provide the necessary information for state regulation of manufacture and sales volume of tobacco products;
33. to carry out sampling of goods in accordance with the legislation of the Republic of Kazakhstan;
34. to suppress documents or their copies from the audited entity with drawing up the act of seizure at off-site customs inspections;
35. to seize or confiscate goods in accordance with the legislation of the Republic of Kazakhstan for the period of the off-site customs inspection to prevent actions aimed at transfer of goods or disposition of the goods by other means in respect of which the off-site customs inspection is carried out;
36. to seal the premises where the goods are located, in cases stipulated by the legislation of the Republic of Kazakhstan;
37. to send official representatives of the State revenue agencies to foreign countries on customs matters in accordance with international treaties of the Republic of Kazakhstan;
38. to confiscate or seize documents, goods, articles or other property in accordance with the criminal procedure legislation and administrative offences legislation of the Republic of Kazakhstan;
39. to execute documentation, video and audio recording, filming and photographing of facts and events in accordance with the legislative acts of the Republic of Kazakhstan;
40. to acquire goods, including weapons, special technical and other means, as well as special dogs to fulfill functions assigned to the State revenue agencies in accordance with the legislation of the Republic of Kazakhstan;
41. to use physical force, special means and firearms in accordance with the legislation of the Republic of Kazakhstan;
42. to carry out operational investigative activities in accordance with the Law of the Republic of Kazakhstan "On operative-search activity";
43. to give binding instructions to individuals and legal entities for remedial measures;
44. to keep, bear and make use of arms, ammunition, impact munition, as well as the need to use of physical force, including fight maneuvers as required by law;
45. to exercise powers in accordance with the criminal procedure legislation of the Republic of Kazakhstan;
46. to have access to documents, materials, statistical data and other information, as well as to demand their submission from managers and other officials of organizations, individuals, to make copies, to get clarifications on materials and criminal cases according to the information available;
47. to use appropriate temporary holding and pretrial detention facilities in accordance with the legislation of the Republic of Kazakhstan;
48. evaders to appear on call are subject to detention on materials and criminal cases according to the information available;
49. to escort detainees and other individuals taken into custody;
50. to carry out forensic processings, within the competence, as required by the legislation of the Republic of Kazakhstan;
51. to exercise other rights as provided for in the legislation of the Republic of Kazakhstan;

Responsibilities:

1. to respect legal rights of taxpayers (tax agents), declarants and individuals carrying out activities in the field of customs affairs;
2. to defend the interests of the State;
3. to take measures for protection of the customs border of the Customs Union in cooperation with the National Security structure and other relevant government structures;
4. to ensure fulfillment of international obligations of the Republic of Kazakhstan within the competence of the Committee;
5. to control the observance of legislation providing completeness, accuracy of tax receipts, customs and other obligatory payments into the budget, as well as special anti-dumping and countervailing duties;
6. to carry out tax and customs administrations;
7. to carry out the work on forced collection of revenue claims, customs payment debts, taxes and fines;
8. to carry out tax and customs control (including after release of goods) in accordance with the legislation of the Republic of Kazakhstan;
9. to implement tax refund (offset) of overpaid (wrongly) or overcharged amounts of taxes, customs duties and other obligatory payments into the budget and other money in accordance with the legislation of the Republic of Kazakhstan;
10. to process complaints against decisions, actions (inactions) of State revenue agencies and their officials in manner and terms established by the legislation of the Republic of Kazakhstan;
11. to keep tax and other secrecy protected by the legislation of the Republic of Kazakhstan inaction;
12. to render public services in accordance with standards and regulations for public services, approved in accordance with legislation of the Republic of Kazakhstan;
13. to bring to administrative responsibility in accordance with the procedure established by the Code of the Republic of Kazakhstan on administrative offenses;
14. to protect State revenue agencies, officials of State revenue agencies and their families from illegal actions in accordance with the legislation of the Republic of Kazakhstan;
15. to maintain records of taxpayers, taxable items and (or) items, related to taxation, records of calculated, accrued and paid taxes and other obligatory payments into the budget, calculated, withheld and remitted mandatory pension contributions, mandatory professional pension contributions, calculated and paid social deductions;
16. to give explanations and comments, within its competence, on occurrence, performance and termination of tax liability, on issues of transfer pricing, as well as on introduction, implementation and termination procedures of rehabilitation and bankruptcy;
17. to provide the taxpayer (tax agent) with information on current taxes and other obligatory payments into the budget, changes in the tax legislation of the Republic of Kazakhstan, to explain the process of filling out the tax forms;
18. to publish in mass media lists of taxpayers (tax agents), declarants and individuals carrying out activities in the field of customs affairs and having revenue claims, customs payment debts, taxes and fines, as well as of inactive entities and taxpayers, recognized as sham companies following the sentence that has entered into legal force or a court ruling, in manner and cases established by the legislation of the Republic of Kazakhstan;
19. to control the observance of accounting, storage, evaluation procedures and further use and sale of property, that passed into the State ownership, completeness and accuracy of its transmission to the appropriate authorized State bodies in accordance with the legislation of the Republic of Kazakhstan, as well as of completeness and accuracy of budget revenue in case of its sale;
20. to ensure safety of goods that passed into the State ownership;
21. to control the activities of public authorities and local executive bodies on correctness of calculation, completeness and accuracy of tax payments and other obligatory payments into the budget;
22. to carry out customs control of goods and vehicles moving across the customs border of the Customs Union;
23. to carry out information sharing and consulting in the field of customs affairs;
24. to provide a taxpayer (tax agent) with standards for public service rendering, prescribed forms of tax statements and (or) the software required for submission of tax statements and statements in electronic form, approved by the legislation of the Republic of Kazakhstan for free;
25. to promote foreign trade by creating conditions contributing to an increase of goods exchange across the customs border of the Customs Union;
26. to provide assistance, within its competence, to declarants and individuals carrying out activities in in the field of customs affairs in exercising of their rights;
27. to control the activities of declarants and individuals carrying out activities in the field of customs affairs, over the observance of conditions and performance of the duties established by the customs legislation of the Customs Union and (or) of the Republic of Kazakhstan and other legislative acts of the Republic of Kazakhstan;
28. to protect the customs border of the Customs Union, within its competence;
29. to interact with participants of foreign economic activities in order to improve customs affair and implementation of effective methods of customs administration;
30. to perform duties set out by the criminal procedural legislation of the Republic of Kazakhstan, as well as the legislation of the Republic of Kazakhstan on the operative and search activities;
31. to take measures to prevent, indentify, suppress, detect and investigate economic, financial crimes and other crimes within the competence of the Committee;
32. to accept, register and examine statements and reports of crimes committed or planned, to take measures for their urgent suppression and detection, as well as detention of persons who have committed them, and prevention of socially dangerous consequences;
33. to take measures for compensation of property damage resulting from crimes and offenses, within its competence;
34. to take measures stipulated by legislative acts on State protection of individuals participating in criminal proceedings;
35. to perform other duties stipulated by the legislation of the Republic of Kazakhstan.

**3. Organization of the Committee’s Activity**

18. The Committee shall be headed by a Chairman, who is personally responsible for fulfillment of objects imposed on the Committee and performance of its functions.

19. The Chairman of the Committee shall be appointed to a post and dismissed by the Minister of Finance of the Republic of Kazakhstan.

20. The Chairman of the Committee shall have Deputy Chairmen, appointed to a post and dismissed in accordance with the legislation of the Republic of Kazakhstan.

21. Official representatives of the State revenue agencies on issues of customs affairs abroad shall be appointed and dismissed by the Chairman of the Committee in accordance with the legislation of the Republic of Kazakhstan and international treaties of the Republic of Kazakhstan.

22. The Chairman of the Committee shall exercise the following powers:

1. shall define the duties and powers of his Deputies, Heads of the Committee departments, Heads of departments of the State revenue agencies in regions, Astana and Almaty cities, customs "Dostyk", Heads of specialized customs institutions, heads of internal security departments;

2) in accordance with the legislation of the Republic of Kazakhstan shall appoint and dismiss:

workers and employees of the Committee;

Deputy Heads of departments of the State revenue agencies in regions, Astana and Almaty cities;

Heads of departments of the State revenue agencies in districts, cities and districts within cities and special economic zones;

Heads of customs and customs "Dostyk", deputy heads;

Heads of specialized customs institutions;

Heads of departments - customs posts "Customs Clearance Center";

Heads, Deputy Heads and employees of the internal security department of the State revenue agencies in regions, Astana and Almaty cities and customs "Dostyk";

Heads of departments of the Economic Investigation Service of the State revenue departments in regions, Astana and Almaty cities and customs "Dostyk";

1. shall take disciplinary measures in accordance with the legislation of the Republic of Kazakhstan;
2. shall approve regulations on structural subdivisions of the Committee, Departments of the State revenue agencies in regions, Astana and Almaty cities, customs "Dostyk", specialized customs institutions;
3. shall approve the staff listing within the staff number limit of the Committee;
4. shall resolve matters on secondments, granting vacations, material assistance, training (retraining), advanced training, encouragements, bonus payments, bonus awards of Deputy Chairmen, workers and employees of the Committee, Heads of departments of the State revenue agencies in regions, Astana and Almaty cities, Head of customs "Dostyk", Heads of specialized customs institutions;
5. shall sign regulatory legal acts of the Committee within its competence;
6. shall represent the Committee in state bodies and other organizations;
7. shall exercise other powers stipulated by the legislation of the Republic of Kazakhstan;
8. during the absence of the Chairman of the Committee, one of the Deputy Chairmen, defined by the Chairman of the Committee, shall execute his duty.

23. The Committee may form a panel that is an advisory body and shall consider the issues on activities of the State revenue agencies. Numerical and membership composition of the panel shall be approved by the Chairman of the Committee.

**4. The Committee’s Property**

24. The Committee shall have a separate property with the right of operative management in cases stipulated by legislation of the Republic of Kazakhstan.

The Committee’s property shall be formed of the property transferred to it by the owner and property (including cash income), acquired as a result of its own activities and other sources not prohibited by the legislation of the Republic of Kazakhstan.

25. The property assigned to the Committee shall be attributed to the Republican property.

26. The Committee has no right to amortize or otherwise dispose the property assigned to it and property acquired using the funds granted to him according to the financing plan, unless otherwise is established by the legislation of the Republic of Kazakhstan.

**5. Reorganization and Liquidation of the Committee**

 27. Reorganization and liquidation of the Committee shall be carried out in accordance with the legislation of the Republic of Kazakhstan.