



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Experiences of Tax Administration Digitalization

5 December 2023



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NATIONAL SYSTEM OF TRACEABILITY

Name: Mr. Yerzhan Mustafin

Title: Head of the End-to-End Monitoring Department of the Digitalization Department

Jurisdiction/Organization: State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan



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Part 01

BACKGROUND TO THE IMPLEMENTATION OF THE TRACEABILITY SYSTEM



Obligations to EAEU countries in connection with Kazakhstan accession to WCO

The presence of the shadow turnover

39th step of the National Plan

Signing of the Agreement with the EAEU countries on the traceability mechanism



Preventing the export of goods from the list of the WCO exemption to the EAEU countries



Tracking for tax purposes from the moment of import of goods into the territory of the Republic of Kazakhstan to its implementation



Reduction of shadow turnover, suppression of «false import», «false transit»



Rapid identification of fictitious transactions and response through the risk management system (RMS)

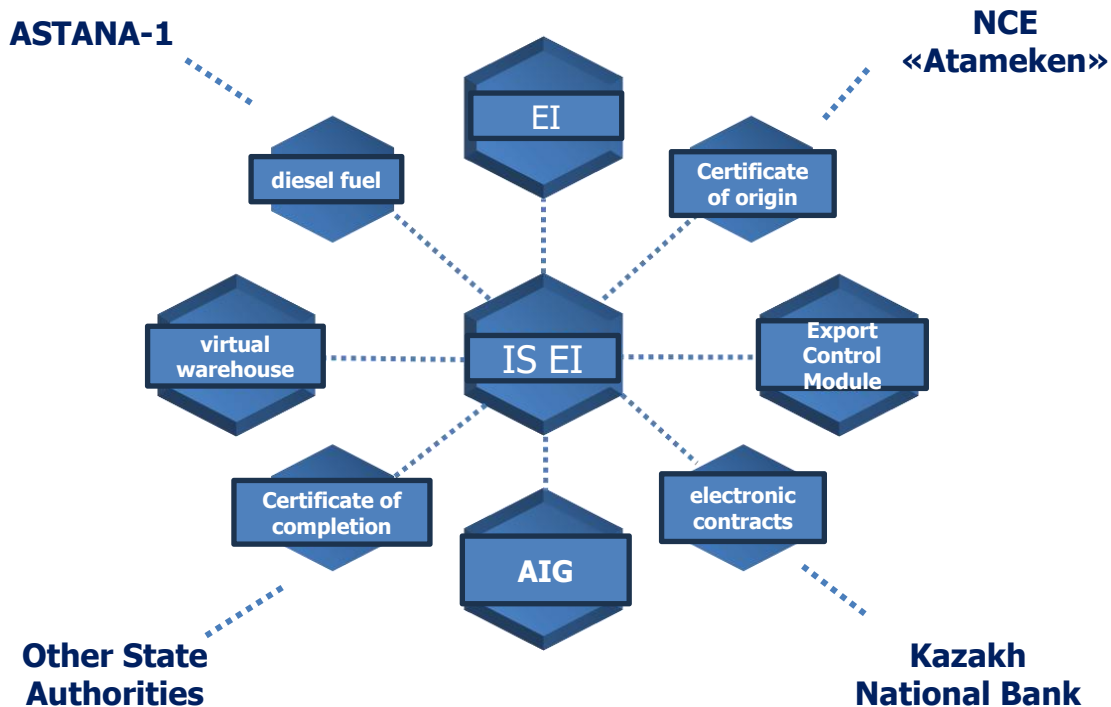


Part 02

TRACEABILITY SYSTEM STRATEGY



TRACEABILITY SYSTEM STRATEGY



STAGES

- **2015 year** – creating of IS Electronic Invoices (IS EI)
- **2016 year** – voluntary application of the Electronic Invoices (EI)
- **2018 year** – commitments to Electronic Invoices (EI)
- **2019 year** – introduction of virtual warehouse
- **2020 year** – implementation of the Export Control Module
- **2021 year** – implementation of Accompanying Invoices for goods (AIG) in Pilot Mode
- **2023 year** - introduction of Accompanying invoices for goods (AIG) in the "combat" mode

Necessary information from customs and tax systems is integrated into the traceability system
(customs declarations, tax reporting on imports from EAEU countries, electronic invoices and accompanying notes for goods)

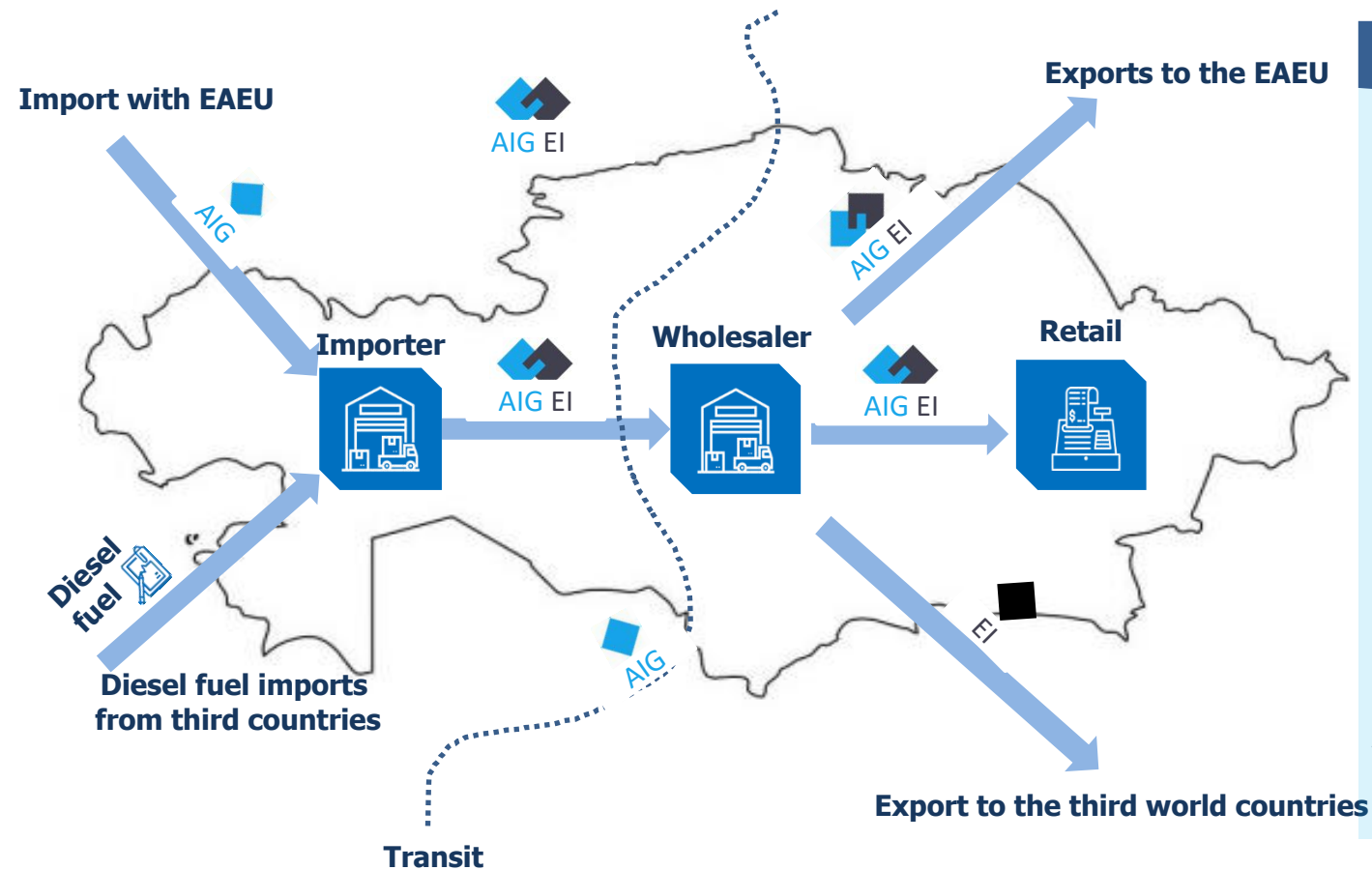


Part 03

TRACEABILITY SCHEME



TRACEABILITY SCHEME



ELEMENTS

- **Import with EAEU**
The consignment note for the goods is drawn up by the importer
- **Imports from the third countries** goods are automatically entered into the Goods Traceability System from the customs declaration
- **Implementation in the Republic of Kazakhstan**
Electronic invoices are issued for each sale of goods
- **Exports to the EAEU**
A consignment note for the goods and an electronic invoice are issued



Part 04

EFFECTS OF THE IMPLEMENTATION OF THE TRACEABILITY SYSTEM



EFFECTS OF THE IMPLEMENTATION OF THE TRACEABILITY SYSTEM

- OPTIMIZATION AND DIGITIZATION OF DOCUMENT FLOW
- ENSURING TRACEABILITY OF GOODS FROM IMPORT TO RETAIL SALES
- IMPROVEMENT OF CAMERAL CONTROL
- IMPROVEMENT OF THE RISK MANAGEMENT SYSTEM
- MINIMIZATION OF THE POSSIBILITY TO EXECUTE NON-COMMODITY TRANSACTIONS
- INCREASING TAX REVENUES TO THE BUDGET
- REDUCTION OF FALSE IMPORTS
- CONTROL OF THE TURNOVER OF EXCISABLE GOODS



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THANKS