**Analytical certificate based on the results of the internal analysis of corruption risks in the activities of the Department of state revenue for Kyzylorda region**

31nauryz 2022 Kyzylorda city

I. INTRODUCTORY PART

Identification of corruption risks in the activities of Customs Administration units "working group on internal analysis of corruption risks", approved by the order of the Department of state revenues of the Kyzylorda region (hereinafter referred to as the Department) dated 18.01.2022 No. 10 – D.

Head of the Working Group: Deputy Head of the Department – K. Bekshin, members of the Working Group: Head of the customs post "Kyzylorda - KRO" – M. Kozhanbay, head of the legal department – N. Shakizada, head of the Department of large taxpayers – K. Stambekova, head of the Department of Human Resources – R. Anuar.

II. DESCRIPTION SECTION:

1. Implementation of control functions

1.1 Name of corruption risk: corruption risk of illegal return of money entered into the account of the temporary placement of money by the customs authority as ensuring the fulfillment of the obligation to pay customs duties, taxes in case of non-occurrence of the obligation to pay customs duties, taxes.

Nature of corruption risk:

An internal analysis was carried out in accordance with the law of the Republic of Kazakhstan" on combating corruption", Order No. 12 of the chairman of the agency of the Republic of Kazakhstan for Civil Service Affairs and anti-corruption dated October 19, 2016" on approval of standard rules for conducting an internal analysis of corruption risks".

Article 114 of the code" on customs regulation in the Republic of Kazakhstan " (hereinafter referred to as the code) regulates the issues of offsetting (returning)amounts of money introduced as ensuring the fulfillment of obligations to pay customs duties and taxes.

Thus, in accordance with paragraph 1 of Article 114 of this code, when using money as a security for the fulfillment of the obligation to pay customs duties, taxes, customs fees, special, anti-dumping, compensatory duties, as well as transfer to the budget for the payment of penalties, interest, as well as the return of the specified money from the account of temporary placement of:

1) the obligation to pay customs duties, taxes, the execution of which is supported by the money introduced as a guarantee of the fulfillment of the obligation to pay customs duties, taxes, has been fulfilled in full, has been terminated or has not arisen;

 2) penalties, interest paid to the budget;

 3) ensuring the fulfillment of the obligation to pay customs duties, taxes, if such a replacement in exchange for money was made before the start of the deadline for the fulfillment of the obligation to pay customs duties, taxes and (or) the period for the payment of interest is not started in the case of a deferral of the payment of import customs duties or

In practice, when the value profiles of risks are activated during customs clearance, the declarant submits the amount of accrued payments to the deposit of the state Revenue Authority (hereinafter referred to as the SRA) for the purpose of the release of goods and subsequently takes measures to confirm and prove the declared customs value in accordance with the current rules.

The amount deposited as collateral is subject to refund if the MCO decides to confirm the declared value based on the results of the audit.

However, Article 114 of the code does not contain specific mechanisms for return. For example, there is no norm on a document that would be the basis for returning the amount of security (declarant's application, decision of the SRA).

The absence of such a norm in the code gives officials grounds to take measures to return the deposited amount after confirming the declared value before the actual receipt of the relevant application, or to bother with the return in the absence of the relevant application.

At the same time, taking into account that the declarant's right to return the amounts of security introduced arises from the date of the decision to confirm the declared value, we consider it appropriate to add additions to Article 114 of the code, thereby fixing these requirements with the code.

The lack of clear regulations creates potential corruption risks in the relations between officials of State Revenue bodies and declarants, which consist in unjustified fuss in returning the amount from the deposit or without a corresponding request, thereby providing them with an illegal advantage.

Recommendations for eliminating corruption risks:

- It is proposed to initiate additions to Article 114 of the Code of the Republic of Kazakhstan "on customs regulation in the Republic of Kazakhstan" to read as follows: "paragraph 3-1 refund of the amount of security for the fulfillment of the obligation to pay customs duties, taxes from the account of temporary placement is made at the request of the payer".

1.2 name of corruption risk: non-procrastination and complacency of filing claims (notifications)when violations are detected within the framework of Customs Control, which allows the declarant to independently eliminate violations and remove them from administrative responsibility.

The nature of corruption risk:

In accordance with paragraph 3 of Article 150 of the code, in certain cases, the declarant is not liable for independent detection and elimination of violations, including after removal.

As a rule, as a result of monitoring and analytical work, facts of violation of the rules for filling out declarations that do not affect the amount of customs payments and taxes payable are revealed.

In such circumstances, officials do not exclude the possibility of illegal preference of declarants by reporting detected violations with subsequent independent elimination of violations by declarants in accordance with the "procedure for making changes (additions) to the information declared in the declaration of goods", approved by the decision of the Board of the Eurasian Economic Commission dated December 10, 2013 No. 289.

Therefore, there are corruption risks, which consist in deliberately delaying the filing of such requirements and warning the declarant about violations identified in order to exclude him from administrative responsibility for declaring incorrect information in the customs declaration.

Recommendations for eliminating corruption risks:

-It is recommended to develop and approve"the procedure for filing requirements (notifications) to declarants in case of detection of violations in accordance with paragraph 3 of Article 150 of the code".

Approval of the algorithm of actions of officials to submit claims (notifications) in the specified manner, since there is no temporary regulation, i.e. approval of the terms of filing such claims (notifications), form, etc.

Additional: risk card

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