**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**

**June 30, 2022 Kyzylorda**

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 Revenue 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 prolongation of the period of customs transit established by the customs authority within the established period by the declarant or carrier upon making a motivated request.

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 224 of the code" on customs regulation in the Republic of Kazakhstan " (hereinafter referred to as the code) regulates the problems of establishing and extending the period of customs transit.

Thus,in accordance with paragraph 1 of Article 224 of this code, when placing goods under the customs procedure of customs transit, the sending customs authority establishes the period (hereinafter referred to as the period of customs transit) during which the goods must be delivered from the sending Customs body to the customs body of destination.

 In relation to goods transported by rail, the period of customs transit is set at the rate of two thousand kilometers per month, but it must not be less than seven calendar days.

 In respect of goods transported (transported) by other modes of transport, the period of customs transit is established in accordance with the normal period of Transportation (transported) of goods, taking into account the type of transport and the capabilities of the vehicle, the established route of transportation of goods, other conditions of transportation and (or) the application of the declarant or carrier, as well as the requirements of the mode of work and rest of the driver of the vehicle in accordance with international treaties of the Republic of Kazakhstan, but it must not exceed the maximum period of customs transit.

 The maximum period of customs transit should not exceed the period determined by the commission based on the specifics of transporting goods placed under the customs procedure of customs transit, at the rate of two thousand kilometers per month.

Paragraph 4 of Article 224 of the code states that the period of customs transit established by the customs authority may be extended by the declarant or carrier upon making a reasoned request within the period established by paragraph 3 of Article 224 of the code.

 The procedure for performing customs operations related to the extension of the period of customs transit (hereinafter referred to as the procedure)is determined by the Commission.

This procedure is approved by the decision of the EAEU No. 170 of 13.12.2017 (hereinafter referred to as the decision).

Paragraph 2 of the procedure states that the extension of the customs transit period is required by the declarant or carrier before the expiration of the customs transit period established by the customs authority (Electronic Document, document made on paper in free form or an electronic copy of the document on paper).

In turn, paragraph 4 of Paragraph 2 of the procedure indicates the condition of arrival at the customs authority or submission of goods and vehicles to the customs authority when sending an application.

However, corruption risks are caused by situations in which the declarant or carriers, as a result of ignorance, ignorance of the provisions of this decision and the code, incite them to engage in illegal actions on the part of the officials of the MCC, making unreasonable demands.

The Department of Customs Control conducted an analysis and inventory of transit declarations (hereinafter referred to as TD) with an extended delivery period under the customs taranzit procedure using the IP "Astana-1" for 2019-2021, for 6 months of 2022, it was found that in 2019 the TD extension was carried out 22 times, in 2020-20 times, in 2021-33 times, and in 6 months of 2022-42 times.

Therefore, when considering applications for the extension of the customs transit period,there are corruption risks, which consist in establishing relations with the declarant or carrier, indicating advantages, and committing illegal actions.

Recommendations for eliminating corruption risks:

- In order to improve the efficiency of employees ' work and prevent corruption, do not conduct inspection measures in relation to vehicles, convert public services to electronic format;

-Implementation of measures to limit the interaction of the FEA with persons and consider the work with application letters only after registration of the document in the unified system of electronic document circulation.

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