**Analytical report on the results of an internal analysis of corruption risks in the activities of the Department of State Revenue in the Kyzylorda region**

August 24 , 2022 Kyzylorda city

I. INTRODUCTORY PART

Identification of corruption risks in the activities of customs administration units by the "working group on internal analysis of corruption risks" approved by the order of the Department of State Revenue for the Kyzylorda Region (hereinafter – the Department)dated 24.08.2022, No. 212-P.

Head of the working group: Deputy Head of the Department-K. Bekshin, members of the working group: Head of the Audit Department D. Tazhikenov, Acting Head of the Legal Department R. Kipshakbayev, Acting Head of the Customs Control Department R. Bisenbayev, Head of the Human Resources Department – K. Urinbaev.

II. DESCRIPTIVE SECTION:

1. Provision of public services

1.1 name of corruption risk: corruption risk arising from officials engaged in customs inspection of declarations for goods (hereinafter -TAD).

The nature of corruption risk:

In accordance with the Law of the Republic of Kazakhstan "On Combating Corruption", the order of the Chairman of the Agency of the Republic of Kazakhstan for Civil Service Affairs and Anti-Corruption dated October 19, 2016 No. 12 "On approval of Standard Rules for internal analysis of corruption risks ", an internal analysis was conducted.

Article 413 of the Code "On Customs Regulation in the Republic of Kazakhstan" (hereinafter - the Code) regulates the issues of customs inspection.

In accordance with paragraph 2 of Article 413 of this Code, customs inspection is carried out for the purpose of checking and (or) obtaining information about goods for which customs control is carried out.

The procedure for customs inspection is determined by the authorized body.

Minister of Finance of the Republic of Kazakhstan dated February 14, 2018

Order No. 188 (hereinafter referred to as the Order) approved the "rules for customs inspection and inspection".

In subparagraph 1) of paragraph 20 of the order, customs inspection is carried out in respect of all items of goods transported by a consignment (with the exception of goods specified in subparagraph 5)of this paragraph), the volume of the total quantity of goods that make up the batch of goods, with mandatory full unloading of all goods from the vehicle (except for the cases specified in subparagraphs 3) and 4) of this paragraph).

At the same time, the authorized official ensures the following operations (except for the cases specified in subparagraph 2) of this paragraph):

- full measurement of the goods;

- recalculation of cargo spaces with the opening of all cargo spaces;

- the number of items in all cargo spaces is recalculated.

As of July 30, 2022, the Department on the presentation of the risk management system (hereinafter referred to as the Rms) conducted 379 customs inspections on the TAD, as a result of which 277 facts of violations were revealed, an additional 8,287 thousand tenge were accrued and produced. 101 administrative cases were initiated, fines were imposed and 3,867 thousand tenge were collected. The effectiveness of customs inspection is 73.1% (the goal is 60%), in turn, the proportion of significant violations to the total number of violations, customs inspections detected on the recommendation of the Rms is 46.4%.

During the customs inspection carried out by officials engaged in customs inspection on the DT, customs inspections are carried out within a short time, even if the goods inside the cargo transport are not recorded on a video camera, the quantity and place of the seized goods are not counted, and also after unloading the goods are not filmed by the cargo transport itself, the goods subject to customs inspection, do not apply to homogeneous goods of the same packaging, with the same brands, situations such as corruption create corruption risks.

Therefore, during the customs inspection, there are corruption risks on the part of customs officials, which consist in providing the declarant or another person with authority over goods, providing them with advantages, establishing relationships with them and committing illegal actions.

Recommendations for eliminating corruption risk:

- Ensuring the implementation of customs inspection measures within the Rules approved by the Order in order to improve the efficiency of employees and eliminate corruption facts;

- Restriction of relations with foreign trade entities, especially with third parties, control over the progress of the customs inspection is carried out by the head of the customs post.

Head of the working group: K. Bekshin

The composition of the working group: D. Tazhikenov

 R. Kypshakbayev

R. Bisenbayev

 K. Urinbayev