



MONITORING AND EVALUATION OF TAX SERVICES IN KAZAKHSTAN



A study was made possible thanks to the support of «ENRC KAZAKHSTAN», "Procter & Gamble KAZAKHSTAN", "National Atomic Company" Kazatomprom", "Turgay Petroleum", "PetroKazakhstan", "Ersai Caspian Contractor", "Lancaster Group Kazakhstan", «Ernst & Young Kazakhstan»

ASTANA, 2012

Content

Methodology of research	5
Survey of legal entities and individual entrepreneurs.	6
Survey of population	10
Survey of tax officials.....	11
<i>Quality assurance of field work of quantitative research</i>	12
Part I. SURVEY OF LEGAL ENTITIES AND IE	14
Initial data	14
<i>Frequency of appeal</i>	14
<i>Accuracy and time costs</i>	17
Unofficial receipt of services.....	18
Assessment by entrepreneurs the services provided by tax authorities.....	20
Satisfaction of entrepreneurs with the quality of services in comparison with previous years	20
Assessment by entrepreneurs the services provided by tax authorities in the context of individual parameters.....	23
<i>Timelines and Time costs</i>	23
<i>Procedure</i>	24
<i>Forms, samples of documents, signs, language of a service</i>	26
<i>Timeliness and quality of the information on tax services</i>	27
<i>Satisfaction with information received in the Help window, by telephone and Internet</i>	28
<i>Personnel</i>	30
<i>Information and technical support</i>	33
<i>Related services and wait condition</i>	34
Dynamics of assessment of quality of tax services in the context of parameters.....	36
Quality of service as a whole: a reassessment	39
The degree of satisfaction of businesses with individual tax services	45
Comparison with previous years	45
Satisfaction with individual parameters of services in the context of tax services	46
Providing information to entrepreneurs.....	56
Tax reporting	61
Feedback.....	68
Methods of feedback	68
The image of tax service of Kazakhstan.....	69
Awareness about activities of Association of Taxpayers of Kazakhstan	71
Complaints of entrepreneurs.....	74
Tax audits	79
PART II. SURVEY OF POPULATION	81
Demographic Information	81
Initial data.....	85
<i>Frequency of appeal to the tax authorities by population</i>	85
<i>Timing of service</i>	85
<i>Errors and losses</i>	87
<i>Unofficial receipt of service</i>	88
Satisfaction of population with the quality of tax services.....	88
Dynamics of satisfaction	88

Satisfaction of population with services blocks	91
<i>Timelines and deadlines</i>	91
<i>Procedure</i>	92
<i>Forms, sample documents, pointers</i>	93
<i>Content and timeliness of the information</i>	95
<i>Availability of reference information</i>	96
<i>Organization of work</i>	97
<i>Evaluation of personnel</i>	99
<i>Information and technical support</i>	100
<i>Conditions of obtaining services</i>	101
<i>The average value of satisfaction with assessment indicators</i>	103
Interpretation of tax legislation	105
<i>Methods of obtaining information</i>	106
<i>Language of obtain information</i>	107
Awareness of population on tax issues.....	108
Methods of feedback	109
The image of tax service in the public eye	111
Complaints from the public	113
Awareness of the activities of the Association of Taxpayers of Kazakhstan.....	115
Socio-demographic characteristics of tax services employees.....	117
Motivation of employees.....	118
Working environment.....	119
Management	120
Material and technical support	122
Processes.....	123
Quality of public services in the tax authority.....	124
Self-assessment of knowledge and skills.....	125
Part IV. SURVEY OF EXPERTS	134
Factors of satisfaction of taxpayers with tax services	135
Evaluation of work of tax officials	137
The most problematic tax services	139
The procedure for filing a complaint in tax authorities	141
Evaluation of tax service in clarification of tax issues	143
Tax reporting	145
Corruption.....	145
Taxpayers need for consultancy services in the field of taxation.....	146
Problems of tax services	148
Suggestions of experts to address tax services	151
Part V. The level of satisfaction of taxpayers with authorized state regulation of production and turnover of ethyl alcohol and alcoholic beverages	153
ВЫВОДЫ И РЕКОМЕНДАЦИИ	156
The experts' recommendations	160
Recommendations	161
APPENDIX	163

INTRODUCTION

Improving the quality of public services is one of the priorities of all state bodies of Kazakhstan. Creating an efficient and fair tax system, as well as provide quality service when receiving tax services, are important to improve entrepreneurial activity of Kazakhstan's citizens and integration of Kazakhstan into the world economy.

The tax authorities of the Republic of Kazakhstan are the executive agencies that provide complete and timely collection of taxes and other obligatory payments to the budget, ensuring completeness and timeliness of the calculation, withholding and transfer of mandatory pension contributions to pension funds.

Since 2007, at the initiative of the Taxpayers Association, surveys of taxpayers are carried out, resulting in an assessment of the services provided by the tax authorities. The survey is conducted by independent polling organizations. In 2012, the study was conducted research organization Centre of Study of Public Opinion (CIOM). The project was implemented with the support of Open Company «ENRC Kazakhstan», LLC "Procter & Gamble Kazakhstan", JSC "Turgai Petroleum", "PetroKazakhstan", JSC "National Atomic Company" Kazatomprom ", LLP" ER Sai Caspian Contractor "and LLP" Ernst & Young-Kazakhstan ".

This report presents the results of monitoring of quality of received tax services, as well as quality of service in the tax authorities for 2008-2012.

According to results of an annual survey conducted by independent research and to achieve the indicators set out in the Strategic Plan of the Ministry of Finance and Program of improving tax administration, an action plan to improve the quality of tax services for the coming year is developed and approved, target indicators of satisfaction of taxpayers with quality of tax services are developed. The action plan includes a number of activities, with the ultimate aim of which is to ensure satisfaction of taxpayers with quality of received tax services.

OBJECTIVES OF THE RESEARCH:

1. Ascertain changes in the situation of assessment of quality of tax services by consumers (businesses and people).
2. Assess the experience of interaction of public and businesses with tax authorities.
3. Perform monitoring of service providers' satisfaction with various aspects of their work.
4. Develop recommendations to regional tax authorities on all major aspects of tax administration on the basis of the study results.

Methodology of research

To be able to compare the data of present research with data obtained in the period 2008-2011, a study in 2012 was conducted on the basis of methodology of the study that took place in 2008: a questionnaire survey of taxpayers (individuals and entities) and tax officials.

Data collection instruments among taxpayers were modified: the questionnaire which was used to conduct surveys in 2008-2011 had the question "Are you satisfied with any aspect of the tax service?" with answer "Yes", "No" and "No answer". In the study in 2012 taxpayers who participated in the survey were asked to rate on a five point scale how satisfied they were with several service parameters when receiving tax services.

In general, qualitative and quantitative research methods were used:

Qualitative research allows studying the range of views that exists in the study target group.

In the present study 12 in-depth interviews with representatives of consulting firms specializing in tax matters were conducted.

In-depth interviews are private non-structured interviews with respondents to determine the main motives, beliefs, opinions and attitudes towards the topic studied.

The sample of in-depth interviews in the context of regions is the following:

- Almaty – 6 interviews;
- Astana – 2 interviews;
- Ust-Kamenogorsk – 2 interviews;
- Aktau – 1 interview;
- Uralsk – 1 interview.

Research Tool:

To conduct in-depth interviews appropriate manual (guide) were designed and approved. Guide is a "skeleton" of discussion; the moderator is loose enough to raise questions and their sequence.

Processing and analysis of in-depth interviews:

All interviews were recorded on audio media. All recordings were transcribed by experienced professionals. In the analysis of in-depth interviews content analysis of words used by respondents, preparation and study of the spectrum of opinions were conducted.

Quantitative study allows estimating prevalence and magnitude of the studied parameters.

Random serial sampling was used, in which series were certain services. The list of tax services for which the survey was conducted includes services, which according to the Tax Committee of the Ministry of Finance of Kazakhstan were identified as the most common. In general, taxpayers' poll was conducted for 8 most popular service for businesses and entrepreneurs, and two services for population.

The study covered tax services in settlements of Kazakhstan, as follows:

- In each region - the regional center, town, two district center in rural areas;
- Regions of Almaty and Astana cities.

To avoid the possibility of falling into the sample of 2012 year of the same respondents who were interviewed in 2011, in this survey only respondents, who received services in 2012, were interviewed.

Field phase of the study in 2012 was conducted in the period from September 7 to October 3, 2012 in 14 regions of Kazakhstan, Astana and Almaty.

Table 1. Survey sample of tax services (2012)

Regions	Legal entities and IE								Population
	Registration record of IE	Issuance of a patent to individual entrepreneurs	Registration and deregistration of cash registers	issuance of certificates of existing or absence of tax debts	Holding of tax returns or tax credits	Tax reporting	Liquidation of legal entity, termination of IE	Registration as an electronic taxpayer	
Astana	20	20	10	20	20	30	10	20	100
Almaty	40	40	20	70	20	70	20	30	160
Akmolinsk region	15	15	10	20	10	20	10	10	30
Aktobe region	15	15	10	20	10	20	10	10	30
Almaty region	15	15	10	20	10	20	10	10	30
Atyrau region	15	15	10	20	10	20	10	10	30
East Kazakhstan region	15	15	10	20	10	20	10	10	30
Zhambyl region	15	15	10	20	10	20	10	10	30
West Kazakhstan region	15	15	10	20	10	20	10	10	30
Karaganda region	15	15	10	20	10	20	10	10	30
Kostanay region	15	15	10	20	10	20	10	10	30
Kyzylorda region	15	15	10	20	10	20	10	10	30
Mangistau region	15	15	10	20	10	20	10	10	30
Pavlodar region	15	15	10	20	10	20	10	10	30
North Kazakhstan region	15	15	10	20	10	20	10	10	30
South Kazakhstan region	15	15	10	20	10	20	10	10	50
Total	270	270	170	370	180	380	170	190	700
	2000								

Survey of legal entities and individual entrepreneurs.

The object of study:

Representatives of legal entities and individual entrepreneurs who have received one of the following services to the tax authorities:

1. Registration as an individual entrepreneur (registration, change of registration data, removal from the registration);

2. Issuance of a patent to individual entrepreneurs;
3. Registration and deregistration of cash registers;
4. Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account ;
5. Carrying out tax crediting and tax refunding, other compulsory payments to the budget;
6. Tax reporting;
7. Liquidation of legal entity, termination of IE;
8. Registration as an electronic taxpayer.

A total of 2,000 representatives of businesses were interviewed in 2012.

The study involved representatives of legal entities: individual entrepreneurs, managers or accountants institutions, that is, persons who are directly interacting with the tax authorities.

Table 2. Distribution of surveys sample of legal entities by region, 2012.

Regions	Legal entities and IE
Astana	150
Almaty	310
Akmolinsk region	110
Aktobe region	110
Almaty region	110
Atyrau region	110
East Kazakhstan region	110
Zhambyl region	110
West Kazakhstan region	110
Karaganda region	110
Kostanay region	110
Kyzylorda region	110
Mangistau region	110
Pavlodar region	110
North Kazakhstan region	110
South Kazakhstan region	110
TOTAL	2000

95% confidence interval of the sample will ensure the following accuracy:

Table 3. Sampling error. Survey among legal entities, N=2000

Trait value, %	Error, %	Trait value, %	Error, %
2%	±0,6%	30%	±2,0%
5%	±1,0%	50%	±2,2%
10%	±1,3%	80%	±1,8%
20%	±1,8%	90%	±1,3%

According to a study in 2012, the distribution of forms of organization of business entities is almost identical to distributions of past studies (data presented in the table below.)

Table 4. Forms of legal entities and IE in samples (2008-2012), %

	2008	2009	2010	2011	2012
Stock Company	7	5	3	2	3
Limited partnership	40	47	49	45	48
Individual entrepreneur	38	36	34	47	42
Peasant (farmer) economy, agricultural producers, rural consumer cooperative	8	3	2	2	2
State organization	7	7	8	3	5
Public Organization	-	2	1	1	1

In the study of 2012 the distribution of respondents by urban-rural ratio, similar to the previous studies, is 2.6:1. For comparison, in 2011 the ratio of entrepreneurs-respondents by towns and villages is 2.5:1, respectively, in 2010 - 2.4:1 in 2009 - 2.5:1.

Distribution of enterprises by it's' size is almost at the level of 2011: most of the sample was small businesses and entrepreneurs with the number of employees from 1 to 50 (76%). On length of service: in the survey companies with sufficient work experience participated, most of them work for more than 4 years (68%).

Table 5. Size of companies participated in the survey (2008-2012), %

Size of business	2008	2009 r.	2010	2011	2012
Small (1-50 people)/IE	70	69	70	75	76
Medium (51-250 people)	22	25	25	20	18
Large (more than 250 people)	7	6	5	5	6

Table 6. Record of service of the companies (2008-2012), %

Record of service	2008	2009	2010	2011	2012
Less than 1 year	9	11	10	12	10
1-3 years	29	30	25	24	22
4-10 years	40	41	44	42	38
More than 10 years	21	19	21	22	30

The survey covered companies from different industries. Organizations operating in various business sectors, including government and public organizations can objectively evaluate the quality of the tax services.

Most of the respondents consisted of respondents engaged in trade and services - 33.7 and 25.3%, respectively. The share of construction and repair is 10.7%; the share of other activities is ranging from 0.3% to 5.6%.

Table 7. Scope of activities of respondents, 2012 r.

	Amount	%
Total:	2006	100
Trade	677	33,7
Services (telecommunications, catering, hotels, transportation, car, home)	507	25,3
Construction, repair	214	10,7
Social services (education, health, social services)	113	5,6
Agriculture, forestry	110	5,5
Production of consumer goods (clothing, food)	91	4,5
Production, equipment	63	3,1
Oil and gas	44	2,2
Banking, financial and legal services	38	1,9
Real estate transactions	36	1,8
Tourism, culture, leisure, entertainment	22	1,1
Media, Publishing, Printing	20	1,0
Safety, security, military and law enforcement services	15	0,7
Scientific research, research and production activities	14	0,7
The mining sector	6	0,3
Other	36	1,9

Data collection method:

Individual standardized interview, lasting about 30-35 minutes.

Research Tool:

In general the questionnaire consists of several blocks of questions: interaction with tax authorities, information, and feedback, tax returns for businesses and entrepreneurs, and data about the respondent.

Data collection instruments among taxpayers were modified: the questionnaire which was used to conduct surveys in 2008-2011 had the question "Are you satisfied with any aspect of the tax service?" with answer "Yes", "No" and "No answer". In the study in 2012 taxpayers who participated in the survey were asked to rate on a five point scale how satisfied they were with several service parameters when receiving tax services.

Survey of population

The object of study:

Urban and rural population aged 18 years and older who received in 2012 one of the services from tax authorities:

1. Registration of a taxpayer - / - change of registration data;
2. Issuance of certificates of absence (presence) of tax payable (tax on transportation, land, property, etc.);
3. Interpretation of tax legislation.

In total, 700 consumers of tax services among population were interviewed.

Table 8. Distribution of the study sample of urban and rural population by region, 2012.

Regions	Population
Astana	100
Almaty	160
Akmolinsk region	30
Aktobe region	30
Almaty region	30
Atyrau region	30
East Kazakhstan region	30
Zhambyl region	30
West Kazakhstan region	30
Karaganda region	30
Kostanay region	30
Kyzylorda region	30
Mangistau region	30
Pavlodar region	30
North Kazakhstan region	30
South Kazakhstan region	50
TOTAL	700

95% confidence interval of the sample will ensure the following accuracy:

Table 9. Sampling error. The survey among the population, N=700

Trait value, %	Error, %	Trait value, %	Error, %
2%	±1,0%	30%	±3,4%
5%	±1,6%	50%	±3,7%
10%	±2,2%	80%	±3,0%
20%	±3,0%	90%	±2,2%

Data collection method:

Individual standardized interview, lasting about 20-25 minutes.

Research Tool:

The questionnaire consists of several blocks of questions: interaction with tax authorities, information, feedback, and information about a respondent.

Data collection instruments among taxpayers were modified: the questionnaire which was used to conduct surveys in 2008-2011 had the question "Are you satisfied with any aspect of the tax service?" with answer "Yes", "No" and "No answer". In the study in 2012 taxpayers who participated in the survey were asked to rate on a five point scale how satisfied they were with several service parameters when receiving tax services.

Survey of tax officials

In the survey tax officials were asked about job satisfaction, working environment, management, material and technical support, processes, quality of services, assessing the level of their knowledge and skills. As well as open-ended questions were asked for suggestions for improving the work of staff and to identify the needs of employees to improve their knowledge and skills.

The object of study:

500 state employees - tax officials were surveyed.

Table 10. Distribution of surveys sample of civil servants, 2012.

Regions	Government employees
Astana	50
Almaty	100
Akmolinsk region	25
Aktobe region	25
Almaty region	25
Atyrau region	25
East Kazakhstan region	25
Zhambyl region	25
West Kazakhstan region	25
Karaganda region	25
Kostanay region	25
Kyzylorda region	25
Mangistau region	25
Pavlodar region	25
North Kazakhstan region	25
South Kazakhstan region	25
TOTAL	500

95% confidence interval of the sample will ensure the following accuracy:

Table 11. Sampling error. Survey among civil servants, N=500

Trait value, %	Error, %	Trait value, %	Error, %
2%	±1,2%	30%	±4,0%
5%	±1,9%	50%	±4,4%
10%	±2,6%	80%	±3,5%
20%	±3,5%	90%	±2,6%

Data collection method:

Self-priming questionnaire survey of tax officials, the duration of about 10-15 minutes.

Research Tool:

For the survey of respondents in this category a tool that was used for the survey since 2008 was used. In the questionnaire a number of open and closed questions have been added.

Quality assurance of field work of quantitative research

For the study were involved interviewers who have been briefed on general principles of conducting of such interview and have experience conducting surveys among the population.

Preparing the interviewers for the field work was carried out in three stages:

- During the briefing held by the project manager, supervisors and interviewers acquainted with the basic objectives of the project, its characteristics, characteristics of the sample and field instruments, questionnaire and rules of the interview;
- each of the interviewers conducted test interview in the presence of supervisor;
- After the test interviews major mistakes made by interviewers during the trial interviews were analyzed, and the sections of the questionnaire, which caused the greatest difficulty in conducting training interviews were explained.

Control works

During the field work of the study 20% control of the fact of the interview was initiated, the purpose of which is to determine the correct selection of the respondents to the study and implementation of necessary procedures (personal interviews, show cards, etc.):

- The presence of the controller or supervisor in the field survey;
- Call control of all regions from CIOM office in Almaty;
- 100% inspection of questionnaires for correct filling.

Use of technical documents

During the field phase of the study, interviewers and supervisors completed the following technical documents:

- The form with a list of reasons for the inaccessibility of the respondents (failures);

- Report of the interviewer;
- Report from supervisor.

The reasons for inaccessibility

Table 12. The reasons for inaccessibility of legal entities, 2012.

		No desire to answer	There is no time	Not fit the quota	Fear to express their opinions	Total failure	All attempts to interview	Completed interviews
1	Astana	-	-	-	-	-	150	150
2	Almaty	6	-	6	-	12	322	310
3	Akmolinsk region	18	27	39	7	91	201	110
4	Aktobe region	-	-	-	-	-	110	110
5	Almaty region	4	14	-	3	21	131	110
6	Atyrau region	1	2	7	-	10	120	110
7	East Kazakhstan region	15	17	-	-	32	142	110
8	Zhambyl region	64	21	45	8	138	248	110
9	West Kazakhstan region	-	-	-	-	-	110	110
10	Karaganda region	103	10	79	-	192	302	110
11	Kostanay region	-	-	-	-	-	110	110
12	Kyzylorda region	2	15	-	-	17	127	110
13	Mangistau region	15	15	5	17	52	162	110
14	Pavlodar region	60	41	-	22	123	233	110
15	North Kazakhstan region	-	-	-	-	-	110	110
16	South Kazakhstan region	67	53	70	28	218	328	110
	Total:	355	215	251	85	906	2906	2000

Reachability percentage of respondents among legal entities – 69%.

Table 13. Reasons for inaccessibility of population, 2012.

		No desire to answer	There is no time	Fear to express their opinions	Total failure	All attempts to interview	Completed interviews
1	Astana	-	-	-	-	100	100
2	Almaty	8	-	13	21	181	160
3	Akmolinsk region	11	2	17	30	60	30
4	Aktobe region	-	-	-	-	30	30
5	Almaty region	3	8	2	13	43	30
6	Atyrau region	-	-	-	-	30	30
7	East Kazakhstan region	23	12	4	39	69	30
8	Zhambyl region	15	12	3	30	60	30
9	West Kazakhstan region	-	-	-	-	30	30
10	Karaganda region	33	5	15	53	83	30
11	Kostanay region	-	-	-	-	30	30
12	Kyzylorda region	-	-	-	-	30	30
13	Mangistau region	9	-	15	24	54	30
14	Pavlodar region	32	17	15	64	94	30
15	North Kazakhstan region	-	-	-	-	30	30
16	South Kazakhstan region	35	32	26	93	143	50
	Total:	169	88	110	367	1067	700

Reachability percentage of respondents in the population - 66%.

Part I. SURVEY OF LEGAL ENTITIES AND IE

Initial data

This section analyzes the following input parameters, which can be regarded as objective data to assess the quality of the provision of tax services:

- Frequency of appeal;
- Accuracy and time costs;
- Unofficial receipt of services.

Frequency of appeal

Taxpayers most often apply, i.e. come directly to the tax authorities in order to provide tax reporting (70%) to receive data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account of the status of payments to the budget for the implementation of tax and other obligations (56.6%).

Overall, the most common services among taxpayers, for which they come to the tax authorities, are:

- Submission of tax reports – 70%;
- Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account – 56,6%;
- Carrying out tax crediting and tax refunding, other compulsory payments to the budget – 27%;
- Registration as an individual entrepreneur (registration, change of registration data, removal from the registration) – 26%;
- Registration as an electronic taxpayer – 25%;
- Registration and deregistration of cash registers – 22%;
- Issuance of a patent to individual entrepreneurs - 20%.

Table 14. Frequency of the services (2009-2012)

Services	N (number of individuals who received a service), 2012	% of the number of respondents, 2009	% of the number of respondents, 2010	% of the number of respondents, 2011	% of the number of respondents, 2012
Registration as an individual entrepreneur	524	22	23	36	26
Registration as a VAT payer	381	20	23	23	-
Issuance of a patent to individual entrepreneurs	393	-	-	-	20
Registration and deregistration of cash registers	433	-	-	-	22
Issuance of data on existing/absence of tax debts	1136	48	56	53	56,6

Services	N (number of individuals who received a service), 2012	% of the number of respondents, 2009	% of the number of respondents, 2010	% of the number of respondents, 2011	% of the number of respondents, 2012
Tax reporting	1400	62	65	70	70
Carrying out tax crediting and tax refunding	537	29	35	27	27
Liquidation of the legal entity, the termination of IE	208	13	13	14	10

A number of appeals to the tax authorities on the liquidation of the legal entity / termination of the IE significantly decreased. If according to data reported in past years it was the most problematic service to taxpayers, according to data of 2012 it has the least amount of appeals to the tax authorities. Most often, taxpayers visited the tax authorities to obtain information about the absence / presence of the tax debt, on average, four times a year, following the service of tax reporting (3,1).

Mean values for the number of visits for all other tax services vary between 1.5-2.3 visits, with minor differences compared to last year.

Standard deviation in the table below, the values for respondents grouped around the average number of calls. Thus, a large standard deviation shows a large scatter in the representation of sets with an average of a set; small value, respectively, shows that the values are grouped closely around the mean. The data table below shows that, in spite of the high values of the identified maximum appeal to the tax authorities, the vast majority of taxpayers visit tax authorities 1-4 times.

Table 15. Extended data on frequency of reference to tax authorities, 2012.

	Min. amount of appeals	Max. amount of appeals	Average amount of appeals	Standard deviation
Registration as an individual entrepreneur (registration, change of registration data, removal from the registration)	1	30	1,7	2,5
Issuance of a patent to individual entrepreneurs	1	25	2,2	2,2
Registration and deregistration of cash registers	1	30	1,7	2,2
Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account	1	50	4,2	5,2
Carrying out tax crediting and tax refunding, other compulsory payments to the budget	1	24	2,3	2,4
Tax reporting	1	19	3,1	2,4
Registration as an electronic taxpayer	1	20	1,5	1,7
Liquidation of legal entity, termination of IE	1	15	1,7	1,9

Table 16. Frequency of visits to of legal entities and individual entrepreneurs to tax services (average, maximum), comparative data, 2009-2012.

	Average				Maximum			
	2009	2010	2011	2012	2009	2010	2011	2012
Registration as an individual entrepreneur	2,4	2,7	2	1,7	15	30	10	30
Registration as a VAT payer	2,3	2,2	1,8	-	15	10	8	-
Issuance of data on existing/absence of tax debts	2,3	2	1,8	4,2	36	9	10	50
Tax reporting	1,9	1,8	1,5	3,1	10	15	10	19
Liquidation of legal entity, termination of IE	4,8	5,4	5,5	1,7	50	40	48	15
Carrying out tax crediting and tax refunding	2,4	2,2	1,9	2,3	20	15	12	24
Suspension of tax reporting	2,2	1,9	2,1	-	21	7	10	-
Written, electronic appeal	-	2,4	1,9	-	-	8	5	-

Accuracy and time costs

As part of monitoring such important parameters as the time taken for the services and the accuracy / validity of the received document, i.e. correctness are evaluated and monitored.

These data suggest that the percentage of respondents who indicated that their documents were errors is reduced, so in 2012, on the question of errors in output documents only 2.5% of respondents in the whole of Kazakhstan responded positively (in 2011 it was 4%, in 2010 - 6%).

Errors were made by tax officials in many regions of Kazakhstan, exception being West Kazakhstan and Kostanay region where no respondent reported about mistakes:

- The greatest number of respondents who reported the error was in Astana - 12 respondents, or 8% of the total sample of Astana (150);
- Next are Atyrau and Kyzylorda regions - 6 respondents, 5.5% in each of these regions;
- in Almaty and South Kazakhstan regions - by 4 respondents, 3.6% in each of these regions;
- In all other regions of the mistakes are at 1-2% of the total sample.

Basically, according to the 2012, employees of tax authorities eliminate errors in 1-3 days, but there are times when error correction takes time: 7 to 14 days, the maximum error recovery up to 1 month.

In 2012, cases of loss of documents were reported by 2.5% of respondents; compared with 3.4% loss of the documents in 2010, and 2% of respondents in 2011. Cases of loss of documents by tax officials were noted in all regions of Kazakhstan, except Akmola, Kostanay and Pavlodar regions.

The average length of waiting in line decreased to 26 minutes on average for Kazakhstan.

Figure 1. The average waiting time in the queue, minutes (2007-2012)



Taxpayers in Almaty spend the least time to expect in line - an average of 6 minutes, taxpayers Karaganda and Almaty regions spend their time in line the most.

Table 17. Rating of regions in terms of waiting in line, on average, minutes.

Region	Average
Almaty	6
Pavlodar region	8
West Kazakhstan region	10
North Kazakhstan region	12
East Kazakhstan region	12
South Kazakhstan region	14
Aktobe region	16
Kyzylorda region	16
Mangistau region	19
Kostanay region	32
Akmolinsk region	33
Astana	35
Zhambyl region	37
Atyrau region	39
Karaganda region	46
Almaty region	77
Kazakhstan	26

In a survey taxpayers were also asked about how long they expected result of receiving the service (from the date of delivery of documents to obtain a result.)

The survey revealed:

- About 5% of the respondents of the total sample of respondents in 2006, noted that they expected receipt of services from 1 to 3 months;
- About 10% of respondents expect complete service from 5 to 20 days, 2% expected from 20 days to 1 month;
- The vast majority of respondents wait to obtain various tax services 1-5 days.

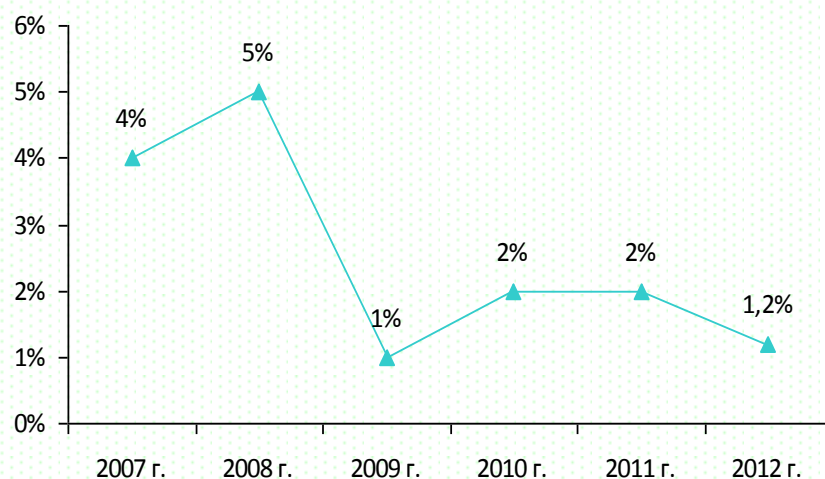
Unofficial receipt of services

Fighting corruption in Kazakhstan is defined as one of the main priorities of the state policy. In accordance with the Decree of the President of the Republic of Kazakhstan dated January 5, 2001 № 534 "On the State Anti-Corruption Program for 2001-2005" fighting corruption manifestations took a systematic and comprehensive manner. Decree of the President of the Republic of Kazakhstan dated December 23, 2005 № 1686 approved "National Anti-Corruption Program, 2006-2010."

Monitoring shows that ongoing anti-corruption measures took place in Kazakhstan tax authorities. The results sociological surveys show that, the share of taxpayers, said that they had to give illegal gratification in obtaining tax services declined from 2% of the total number of respondents in 2011 (N = 1688) to 1.2% in 2012 (N = 2000).

Also, the share of respondents, representatives of businesses that refused to answer the question "have you had to give illegal remuneration for services?" decreased from 2.4% in 2011 to 1.8% in 2012. The share of respondents who refused to answer the question: "Did you have to use the services of a mediator?" has not changed: 2.4% in 2011 and 2.5% in 2012.

Figure 2. Informal rewards when receiving services, 2007-2012, %



If according to surveys of previous years need for informal get tax services most often occurred when receiving services for liquidation of legal entity and termination of IE, the study this year found that informal receipt of a service occurred under different procedures of registration of IE, carrying out tax crediting and tax refunding, other compulsory payments to the budget, registration and deregistration of cash registers.

Taxpayers often used services of intermediaries in the procedures of registration of IE

Table 18. Informal receipt of tax services, 2009-2012, %

	Gave illegal remuneration				Used the services of a mediator			
	2009	2010	2011	2012	2009	2010	2011	2012
Registration as an individual entrepreneur	1	1	1,6	2,9	3	2	1,2	3,7
Registration as a VAT payer	1	1	0,9	-	4	2	1,4	-
Issuance of data on existing/absence of tax debts	0	3	2,4	0,5	2	3	2,4	1,1
Tax reporting	2	1	1,2	0,3	3	1	0,8	0,8
Liquidation of legal entity, termination of IE	3	5	4,8	0	3	3	3	0
Carrying out tax crediting and tax refunding	1	2	1,4	2,6	1	4	2,8	1,6
Suspension of tax reporting	0	2	1,9	-	3	3	2,5	-
Written, electronic appeal	-	2	-	-	-	4	-	-
Issuance of a patent to individual entrepreneurs	-	-	-	1,1				1,1
Registration and deregistration of cash registers	-	-	-	2,3	-	-	-	1,2
Registration as an electronic taxpayer	-	-	-	0,5	-	-	-	0,5
Total for services	1	2	2	1,2	3	3	2	1,3

Size of the informal remuneration ranges from 1000 to 50 000 tenge KZT, the average size of the informal remuneration is 15 000 tenge. For comparison, the average remuneration in 2011 was equal to 24 964 tenge, in 2010 - 36 391 KZT, the minimum size of illegal remuneration in 2011 is marked at 500 tenge (remained the same as in 2010), the maximum - 180 000 tenge (220 thousand in 2010).

Assessment by entrepreneurs the services provided by tax authorities

Satisfaction of recipient with service consists not only of estimation of result (got help completing registration, passed the tax records, etc.), but also from evaluation of interaction that is more often called service. Therefore, it is necessary to allocate characteristics of service and service parameters. Even achieving result (for example, passed the tax reporting), the recipient of services remain unsatisfied if the process of interaction, service was without considering his needs. But even with the friendliest procedures recipient of the service is not satisfied, if it turns out that he had received poor service (for example, issued certificate contains errors). That is why these two parameters are interrelated.

Satisfaction of entrepreneurs with the quality of services in comparison with previous years

In the questionnaire survey study in 2012 in order to assess the satisfaction of taxpayers in obtaining service tax services, a 5-point scale was used. Taxpayers assessed their satisfaction with a number of parameters of service tax on receipt of services on a 5-point scale, where 1 - completely unsatisfied, 2 - rather not satisfied, 3 - satisfied at the same time and is not satisfied, 4 - rather satisfied and 5 - completely satisfied.

The results of the survey estimates in 2012 are presented in the table below: Average assessment of the level of satisfaction of taxpayers' Quality of services in general "and the value of the standard deviation across the regions of Kazakhstan. The standard deviation indicates the range of opinions: the smaller the standard deviation, the more taxpayers are unanimous in their assessment; the high standard deviation shows that the very different views of the participants present. Overall, 1% of respondents did not answer this question.

Table 19. Ranking of regions by average satisfaction scores of quality services in general

Region	Average value of the estimate	Standard deviation
West Kazakhstan region	4,95	0,21
Akmolinsk region	4,95	0,21
Pavlodar region	4,95	0,21
Almaty	4,94	0,27
Kostanay region	4,90	0,38
Kyzylorda region	4,85	0,36
East Kazakhstan region	4,69	0,46
North Kazakhstan region	4,66	0,61
Mangistau region	4,63	0,62
Atyrau region	4,56	0,58
Aktobe region	4,55	0,55
Karaganda region	4,48	0,59

Astana	4,42	0,75
South Kazakhstan region	4,37	0,76
Almaty region	4,03	0,91
Zhambyl region	3,96	0,56
Kazakhstan	4,64	0,61

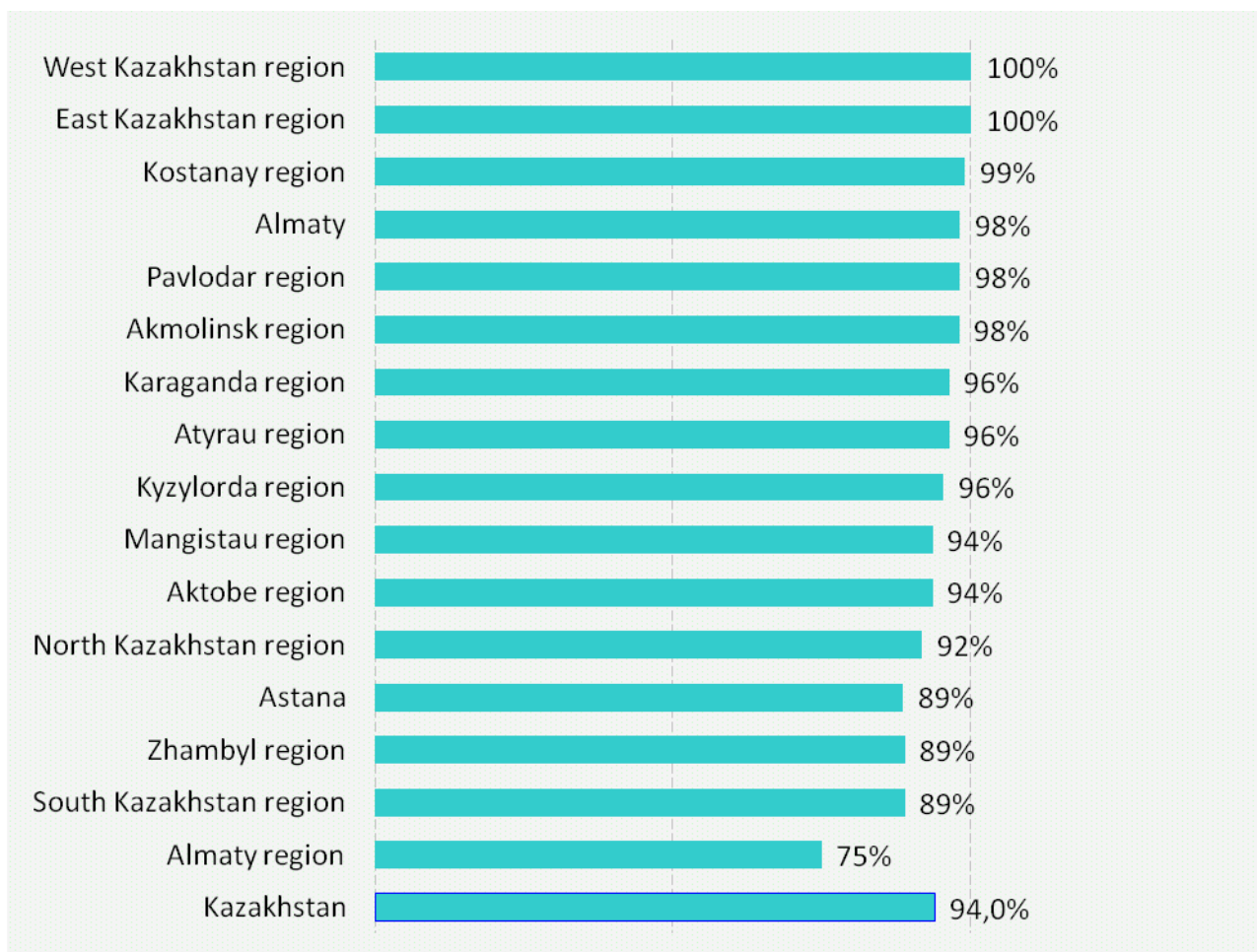
In the questionnaire, which was used in the surveys in 2008-2011, to questions about satisfaction with the service, the answers were "yes" and "no." For comparability with previous years assessment in points 4 and 5 were combined into the 'Yes, I am satisfied with the quality of service provision ', estimates of 1, 2 and 3 points combined in response option" No, not satisfied with the quality of service provision. "

According to the results of survey data obtained in 2012, in general for Kazakhstan the rate of satisfaction with "quality of service as a whole" has increased by 8% compared with 2011 and reached 94%, i.e. 94% of respondents rated 4 and 5.

In terms of regions in most of them, there is a high level of satisfaction, i.e. 90% or more of taxpayers noted ratings 4 or 5.

Relatively smaller proportion of taxpayers noted ratings 4 and 5 in Astana, Zhambyl, South Kazakhstan and Almaty regions.

Figure 3. Satisfaction with services for the whole region (2012), N=2006, %



Compared with 2011, this indicator has significantly improved in the Atyrau region (40 ↑), Astana (32 ↑), and in the Mangistau region (24 ↑). This indicator has deteriorated markedly in Almaty region (13 ↓).

Table 20. Satisfaction with service as a whole, changes compared to previous years (2008-2012), %

	2008	2009	2010	2011	2012	2011-2012
Average	81	85	88	86	94	8
Significantly improved						Progress 2011-2012
Atyrau region	59	81	69	56	96	40↑
Astana	76	73	69	57	89	32↑
Mangistau region	59	45	61	70	94	24↑
Aktobe region	89	93	93	80	94	14↑
South Kazakhstan region	59	90	89	77	89	12↑
Moderately improved or no change						
East Kazakhstan region	93	91	97	92	100	8↑
Akmolinsk region	96	95	98	90	98	8↑
Zhambyl region	93	95	94	82	89	7↑
Karaganda region	86	76	100	92	96	4↑

	2008	2009	2010	2011	2012	2011-2012
Average	81	85	88	86	94	8
Almaty	70	82	66	97	98	1↑
West Kazakhstan region	80	88	91	100	100	0
Kyzylorda region	44	89	96	96	96	0
Deteriorated						Regress 2011-2012
North Kazakhstan region	96	96	95	96	92	-4↓
Kostanay region	98	93	97	100	99	-1↓
Pavlodar region	85	90	100	99	98	-1↓
Almaty region	64	83	93	88	75	-13↓

Assessment by entrepreneurs the services provided by tax authorities in the context of individual parameters

Timelines and Time costs

Block "Timelines and Time costs" includes four parameters: the waiting time, meeting deadlines, deadlines and time, the time required to collect the documents.

In general, in all regions of Kazakhstan there is an increase the proportion of taxpayers who are satisfied with the parameters and schedules. Smaller relative to the other regions, the proportion of taxpayers satisfied parameters and schedules on receipt of tax services in Almaty and Zhambyl regions.

Table 21. Satisfaction with the time parameters for regions, 2012, N=2006

Assessed criteria	Waiting time in queue		Meeting deadlines of services		Deadlines of receiving services		Time to collect the required documents		Timelines and time costs in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	82%	4,16	90,7%	4,5	90,7%	4,5	80,7%	4,2	86,0%	4,3
Almaty	99%	4,9	99,4%	4,9	99,4%	4,9	97,1%	4,8	98,7%	4,9
Akmolinsk region	99%	4,9	100%	4,9	99,1%	4,8	99%	4,8	99%	4,9
Aktobe region	91%	4,4	91%	4,5	91,8%	4,5	86,4%	4,3	90,1%	4,4
Almaty region	67%	3,8	73,2%	4	73,2%	4,1	67%	3,9	70,1%	4,0
Atyrau region	78,6%	4,2	91,1%	4,5	87,5%	4,5	84%	4,3	85,3%	4,4
East Kazakhstan region	99%	4,7	100%	4,8	100%	4,7	98,2%	4,6	99%	4,7
Zhambyl region	79,1%	3,8	87,3%	4,1	83,6%	4	79,1%	3,9	82,3%	4,0
West Kazakhstan region	100%	4,9	100%	4,9	100%	4,9	100%	4,9	100%	4,9
Karaganda region	95%	4,2	90%	4,4	86,4%	4,5	77,3%	4,3	87,2%	4,4
Kostanay region	96,4%	4,8	99,1%	4,9	100%	4,9	94,5%	4,7	98%	4,8
Kyzylorda region	96,4%	4,6	95,5%	4,7	94,5%	4,8	94,5%	4,6	95,2%	4,7
Mangistau region	91%	4,4	93,6%	4,6	93,6%	4,6	87,3%	4,3	91,4%	4,5
Pavlodar region	99%	4,9	100%	4,9	99,1%	4,9	98,2%	4,9	99,1%	4,9
North Kazakhstan region	88,2%	4,5	96,4%	4,7	94,5%	4,7	89%	4,7	92%	4,7
South Kazakhstan region	74,8%	4,2	88,3%	4,4	89,2%	4,4	90,1%	4,3	85,6%	4,3

Assessed criteria	Waiting time in queue		Meeting deadlines of services		Deadlines of receiving services		Time to collect the required documents		Timelines and time costs in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Average for Kazakhstan	90%	4,46	94%	4,66	93,3%	4,66	89,5%	4,5	91,7%	4,6

Table 22. Rating of regions by satisfaction with time parameters in general, 2012, N=2006

Regions	%	Average
West Kazakhstan region	100%	4,9
East Kazakhstan region	99%	4,7
Akmolinsk region	99%	4,9
Pavlodar region	99,1%	4,9
Almaty	98,7%	4,9
Kostanay region	98%	4,8
Kyzylorda region	95,2%	4,7
North Kazakhstan region	92%	4,7
Mangistau region	91,4%	4,5
Aktobe region	90,1%	4,4
Karaganda region	87,2%	4,4
Astana	86,0%	4,3
South Kazakhstan region	85,6%	4,3
Atyrau region	85,3%	4,4
Zhambyl region	82,3%	4,0
Almaty region	70,1%	4,0
Average for Kazakhstan	91,7%	4,6

Procedure

In this study, the term "procedure" means the order of execution, a number of successive actions paperwork required to obtain a tax service.

Compared with the survey in 2011, for all components of this section a slight increase in the proportion of taxpayers who indicated high satisfaction scores can be seen. On average, for Kazakhstan, taxpayers understand forms and it's filling - 94% (4% ↑), understanding of tax procedure - 91,8% (7,8% ↑), satisfied with validity of required documents - 93% (3% ↑).

When viewed the data separately for each area, the data show that the tax procedure is less clear for of entrepreneurs of Almaty and Zhambyl regions where there has been relatively low satisfaction on this indicator.

Table 23. Satisfaction with procedure parameters by regions, 2012, N=2006.

Assessed criteria	Clarity and ease of procedure		Intelligible form		Validity of required documents		Procedure as a whole	
	Regions	%	Average	%	Average	%	Average	%
Astana	82,7%	4,4	86,7%	4,5	84%	4,4	84,5%	4,4
Almaty	97,7%	4,9	97,4%	4,9	99%	4,9	98%	4,9
Akmolinsk region	100%	4,9	100%	4,9	100%	5,0	100%	4,9
Aktobe region	92,7%	4,5	95,5%	4,8	93,6%	4,6	93,9%	4,6
Almaty region	71%	4	78,6%	4,2	76,8%	4,1	75,5%	4,1
Atyrau region	85,7%	4,4	89,3%	4,6	92%	4,6	89%	4,5
East Kazakhstan region	100%	4,7	98%	4,7	98,2%	4,7	98,8%	4,7
Zhambyl region	81%	4	86,4%	4,1	81,8%	4,1	83,1%	4,1
West Kazakhstan region	99%	4,9	100%	4,9	100%	4,9	99,7%	4,9
Karaganda region	91%	4,4	95%	4,6	90%	4,6	91,8%	4,5
Kostanay region	95%	4,8	95,5%	4,8	97,3%	4,9	95,9%	4,8
Kyzylorda region	91,8%	4,6	96,4%	4,7	94,5%	4,7	94,2%	4,7
Mangistau region	89%	4,6	95,5%	4,7	91,8%	4,5	92,1%	4,6
Pavlodar region	100%	4,9	100%	5,0	100%	5,0	100%	5,0
North Kazakhstan region	96,4%	4,8	93,6%	4,7	91,8%	4,7	93,9%	4,7
South Kazakhstan region	88,3%	4,5	89%	4,4	90%	4,5	89,1%	4,5
Average for Kazakhstan	91,8%	4,6	94%	4,7	93%	4,7	92,9%	4,6

Table 24. Ranking of regions by satisfaction with procedure in general, 2012, N=2006.

Regions	%	Average
Akmolinsk region	100%	4,9
Pavlodar region	100%	5,0
West Kazakhstan region	100%	4,9
East Kazakhstan region	99%	4,7
Almaty	98%	4,9
Kostanay region	95,9%	4,8
Kyzylorda region	94%	4,7
Aktobe region	93,9%	4,6
North Kazakhstan region	94%	4,7
Mangistau region	92%	4,6
Karaganda region	91,8%	4,5
South Kazakhstan region	89,1%	4,5
Atyrau region	89%	4,5
Astana	84%	4,4
Zhambyl region	83%	4,1
Almaty region	75,5%	4,1
Average for Kazakhstan	92,9%	4,6

Forms, samples of documents, signs, language of a service

It is obvious that in many regions there is high percentage of satisfied with parameters of this section: blanks accessibility, availability of samples of documents, availability of clear information about "What do I do", accessible language, in which provides information and services in tax authorities.

On the above parameters respondents are less satisfied with clear information about "Where to go" in the building of the tax authority. The parameters of the unit emits Almaty and Zhambyl region, where the share of taxpayers who are satisfied in all respects is less than in other areas.

Table 25. Availability of forms, patterns, signs and language in regions, 2012, N=2006

Assessed criteria	Availability of blanks		Sample availability		Clarity of where to go		Accessible languages of information and services		Forms, samples of documents, signs, language	
	Regions	%	Average	%	Average	%	Average	%	Average	%
Astana	94%	4,8	94%	4,7	89%	4,5	97%	4,8	93,4%	4,7
Almaty	99,4%	5,0	99,4%	4,9	98,7%	4,9	99%	4,9	99,1%	4,9
Akmolinsk region	100%	5,0	100%	5,0	100%	4,9	100%	5,0	100%	5,0
Aktobe region	95,5%	4,8	94,5%	4,8	93,6%	4,7	97,3%	4,8	95,2%	4,8
Almaty region	89%	4,5	83%	4,4	70%	4,1	91%	4,5	83,2%	4,4
Atyrau region	90,2%	4,7	88%	4,6	83,9%	4,4	92,8%	4,7	88,6%	4,6
East Kazakhstan region	100%	4,8	100%	4,8	100%	4,7	100%	4,9	100%	4,8
Zhambyl region	88%	4,1	84%	4,0	77,3%	3,9	93,6%	4,4	85,7%	4,1
West Kazakhstan region	100%	5,0	100%	5,0	100%	5,0	100%	5,0	100%	5,0
Karaganda region	96,4%	4,8	97%	4,8	91,8%	4,6	98,2%	4,9	95,9%	4,8
Kostanay region	97%	4,9	98%	4,9	96%	4,9	98%	4,9	97,5%	4,9
Kyzylorda region	95,5%	4,8	98,2%	4,8	94,5%	4,7	97,3%	4,8	96,4%	4,8
Mangistau region	96%	4,7	94%	4,7	90%	4,6	98%	4,8	94,3%	4,7
Pavlodar region	100%	5,0	100%	5,0	100%	5,0	100%	5,0	100%	5,0
North Kazakhstan region	93%	4,7	99%	4,8	95%	4,7	97%	4,8	95,9%	4,8
South Kazakhstan region	88%	4,5	93%	4,6	92%	4,5	88,3%	4,5	90,4%	4,5
Average for Kazakhstan	95,5%	4,8	95,5%	4,8	93%	4,7	97%	4,8	95,1%	4,7

Table 26. Ranking of regions by satisfaction of legal entities with accessible and understandable forms, patterns and indicators in general, 2012, N=2006.

Regions	%	Average
Akmolinsk region	100%	5,0
East Kazakhstan region	100%	4,8
West Kazakhstan region	100%	5,0
Pavlodar region	100%	5,0
Almaty	99%	4,9
Kostanay region	97,5%	4,9
Kyzylorda region	96,4%	4,8
Karaganda region	96%	4,8
North Kazakhstan region	96%	4,8
Aktobe region	95%	4,8
Mangistau region	94%	4,7
Astana	93%	4,7
South Kazakhstan region	90,4%	4,5
Atyrau region	88,6%	4,6
Zhambyl region	85,7%	4,1
Almaty region	83%	4,4
Average for Kazakhstan	95,1%	4,7

Timeliness and quality of the information on tax services

As part of monitoring the timeliness and quality of information (matching expectations, completeness, and clarity of presentation) were allocated in a separate block of satisfaction scores.

According to this indicator, taxpayers of Almaty and Zhambyl regions are less satisfied than respondents in other regions.

Table 27. Timeliness and quality of information in regions, 2012, N=2006.

Assessed criteria	Timeliness of information		Meaningful information		Timeliness and quality of information	
	Regions	%	Average	%	Average	%
Astana	90%	4,5	89,3%	4,5	89,7%	4,5
Almaty	98%	4,9	98,7%	4,9	98,6%	4,9
Akmolinsk region	100%	5,0	100%	5,0	100%	5,0
Aktobe region	94%	4,5	91%	4,7	92,3%	4,6
Almaty region	77%	4,2	80,4%	4,2	78,6%	4,2
Atyrau region	90,2%	4,5	91%	4,5	90,6%	4,5
East Kazakhstan region	100%	4,8	99,1%	4,8	99,6%	4,8
Zhambyl region	82%	4,0	82,7%	4,0	82,3%	4,0
West Kazakhstan region	100%	4,9	100%	5,0	100%	5,0
Karaganda region	90%	4,4	92,7%	4,5	91,4%	4,4

Assessed criteria	Timeliness of information		Meaningful information		Timeliness and quality of information	
	Regions	%	Average	%	Average	%
Kostanay region	99%	4,9	99,1%	4,8	99,1%	4,9
Kyzylorda region	97%	4,8	96,4%	4,8	96,9%	4,8
Mangistau region	93,6%	4,6	93,6%	4,6	93,6%	4,6
Pavlodar region	100%	5,0	100%	5,0	100%	5,0
North Kazakhstan region	94%	4,7	93,6%	4,7	93,6%	4,7
South Kazakhstan region	92%	4,4	91%	4,5	91,5%	4,5
Average for Kazakhstan	94%	4,7	94%	4,7	94%	4,7

Table 28. Ranking of regions by satisfaction of legal entities with timeliness and quality of information, 2012, N=2006.

Regions	%	Average
Akmolinsk region	100%	5,0
West Kazakhstan region	100%	5,0
Pavlodar region	100%	5,0
East Kazakhstan region	99,6%	4,8
Kostanay region	99,1%	4,9
Almaty	98,6%	4,9
Kyzylorda region	96,9%	4,8
Mangistau region	93,6%	4,6
North Kazakhstan region	93,6%	4,7
Aktobe region	92,3%	4,6
South Kazakhstan region	91,5%	4,5
Karaganda region	91,4%	4,4
Atyrau region	90,6%	4,5
Astana	89,7%	4,5
Zhambyl region	82,3%	4,0
Almaty region	78,6%	4,2
Average for Kazakhstan	94%	4,7

Satisfaction with information received in the Help window, by telephone and Internet

The main criteria of satisfaction with information about tax services are the openness and accessibility of information. As part of the monitoring carried out by almost standard tools for last years, satisfaction with obtaining information was evaluated by the following criteria:

- Satisfaction with provision of information on tax service in Help window, on stands, by moderator;

- Satisfaction with information about tax services available through the Internet;
- Satisfaction with availability of information over the phone.

In this section, the lowest satisfaction of legal entities is observed on such indicator as the availability of information on the phone (82%). In general, representatives of the legal entities of Almaty and Karaganda regions are least satisfied with the availability of information on tax services.

Table 29. Satisfaction with means of obtaining information by regions, 2012, N=2006.

Assessed criteria	Providing information on service in help window, on stands, by moderator		The information available through Internet		Availability of information by phone		Availability of information in general	
	Regions	%	Average	%	Average	%	Average	%
Astana	94%	4,7	86%	4,4	71%	4,1	83,8%	4,4
Almaty	97,7%	4,9	91%	4,9	86%	4,8	91,4%	4,9
Akmolinsk region	100%	4,9	100%	4,9	100%	4,9	100%	4,9
Aktobe region	93,6%	4,6	85,4%	4,6	84,5%	4,3	87,8%	4,5
Almaty region	68%	4,1	75,9%	4,3	59,8%	4,0	67,9%	4,1
Atyrau region	83,9%	4,4	84,8%	4,5	69%	4,2	79,2%	4,4
East Kazakhstan region	99%	4,7	85%	4,8	85,5%	4,7	89,7%	4,7
Zhambyl region	75%	3,9	87,3%	4,1	70,0%	3,7	77,3%	3,9
West Kazakhstan region	100%	5,0	97%	4,9	100%	5,0	99,1%	5,0
Karaganda region	95%	4,5	63%	4,5	61%	4,3	72,7%	4,4
Kostanay region	96%	4,9	86,4%	4,8	91,0%	4,8	91,0%	4,8
Kyzylorda region	97,3%	4,8	86,4%	4,7	89,0%	4,6	90,9%	4,7
Mangistau region	86%	4,6	76,4%	4,6	76,4%	4,4	79,7%	4,5
Pavlodar region	99%	5,0	91%	4,9	89%	4,9	93,0%	4,9
North Kazakhstan region	98,2%	4,7	81,8%	4,8	85,5%	4,6	88,5%	4,7
South Kazakhstan region	89,2%	4,4	82%	4,4	84%	4,4	85,0%	4,4
Average for Kazakhstan	92,5%	4,7	86%	4,7	82%	4,5	86,5%	4,6

Table 30. Ranking of regions by satisfaction of legal entities with availability of information in general, 2012, N=2006.

Regions	%	Average
Akmolinsk region	100%	4,9
West Kazakhstan region	99,1%	5,0
Pavlodar region	93%	4,9
Almaty	91,4%	4,9
Kostanay region	91%	4,8
Kyzylorda region	90,9%	4,7
East Kazakhstan region	89,7%	4,7
North Kazakhstan region	88,5%	4,7
Aktobe region	87,8%	4,5
South Kazakhstan region	85%	4,4
Astana	83,8%	4,4
Mangistau region	79,7%	4,5
Atyrau region	79,2%	4,4
Zhambyl region	77,3%	3,9
Karaganda region	72,7%	4,4
Almaty region	67,9%	4,1
Average for Kazakhstan	86,5%	4,6

Personnel

This section presents data on such criteria as availability of the tax officers in place, a service in one window, which is important when receiving tax services. In general, the average of these criteria has increased by 6% compared with 2011.

No less important parameters in satisfaction with the interaction with taxpayers receiving tax services are characteristics of staff - competence, courtesy and willingness to help, which also assessed in this section in a separate table.

According to data of 2012, relatively smaller share of legal entities, who reported ratings 4 and 5 of the parameters “available tax officer” and “receive services in one window”, is observed in Almaty and Zhambyl regions.

Table 31. The presence of workers on their workplace and service by principle of one window by regions, 2012, N=2006.

Assessed criteria	Availability of tax officer on workplace		A service in one window		One window and availability of tax officer	
	Regions	%	Average	%	Average	%
Astana	87%	4,5	85,3%	4,3	86%	4,4
Almaty	100%	4,9	100%	4,9	100%	4,9
Akmolinsk region	100%	5,0	100%	4,9	100%	5,0
Aktobe region	96%	4,6	96%	4,5	96%	4,6
Almaty region	71%	4,1	63,4%	3,9	67%	4,0
Atyrau region	88,4%	4,5	85%	4,4	86,6%	4,4
East Kazakhstan region	96%	4,7	99%	4,7	97,7%	4,7
Zhambyl region	73%	3,8	73,6%	3,8	73,2%	3,8
West Kazakhstan region	100%	5,0	100%	4,9	100%	4,9
Karaganda region	92%	4,6	84,5%	4,3	88,3%	4,4
Kostanay region	99%	4,9	100%	4,9	99,5%	4,9
Kyzylorda region	97%	4,8	99%	4,8	98,2%	4,8
Mangistau region	96,4%	4,7	89%	4,6	92,7%	4,7
Pavlodar region	98%	5,0	98%	5,0	98,2%	5,0
North Kazakhstan region	91%	4,6	94,5%	4,7	92,8%	4,7
South Kazakhstan region	92%	4,5	90%	4,5	91%	4,5
Average for Kazakhstan	93%	4,7	92%	4,6	92,4%	4,6

Table 32. Ranking of regions by satisfaction with service of legal entities by principle of one window in general, 2012, N=2006.

Regions	%	Average
Almaty	100%	4,9
Akmolinsk region	100%	5,0
West Kazakhstan region	100%	4,9
Kostanay region	99,5%	4,9
Pavlodar region	98,2%	5,0
Kyzylorda region	98,2%	4,8
East Kazakhstan region	97,7%	4,7
Aktobe region	96,0%	4,6
North Kazakhstan region	92,8%	4,7
Mangistau region	92,7%	4,7
South Kazakhstan region	91,0%	4,5
Karaganda region	88%	4,4
Atyrau region	86,6%	4,4
Astana	86%	4,4
Zhambyl region	73,2%	3,8
Almaty region	67%	4,0
Average for Kazakhstan	92,4%	4,6

Qualified staff is the calling card of any organization. Competence, courtesy, willingness to help, and the qualitative performance of their duties - that's ideal characteristics of a modern tax officials according to the analysis of in-depth interviews conducted among representatives of legal entities in 2012.

Table 33. Satisfaction with performance of staff by regions, 2012r, N=2006.

Assessed criteria	Competence of workers		Politeness of employees		Desire of employees of tax authorities to help		Assessment of Staff	
	Regions	%	Average	%	Average	%	Average	%
Astana	88%	4,5	93%	4,6	83%	4,4	88,2%	4,5
Almaty	99,4%	4,9	100%	4,9	99%	4,9	99,6%	4,9
Akmolinsk region	100%	5,0	100%	5,0	100%	5,0	100%	5,0
Aktobe region	93,6%	4,5	95,5%	4,6	91,8%	4,6	93,6%	4,6
Almaty region	74%	4,1	75%	4,1	68,8%	4,0	72,6%	4,0
Atyrau region	87,5%	4,5	88,4%	4,5	82%	4,5	86%	4,5
East Kazakhstan region	100%	4,8	100%	4,7	98,2%	4,7	99,4%	4,7
Zhambyl region	75%	3,8	77,3%	3,8	70%	3,8	73,9%	3,8
West Kazakhstan region	100%	5,0	100%	5,0	100%	5,0	100%	5,0
Karaganda region	91%	4,6	92%	4,6	88%	4,4	90,3%	4,5
Kostanay region	99%	4,9	98,2%	4,9	96,4%	4,8	97,9%	4,9
Kyzylorda region	98,2%	4,8	98,2%	4,8	98,2%	4,8	98,2%	4,8
Mangistau region	96%	4,6	92,7%	4,6	89%	4,5	92,4%	4,6
Pavlodar region	98%	5,0	98%	5,0	99%	5,0	98,5%	5,0
North Kazakhstan region	91%	4,7	92%	4,7	91%	4,7	91,3%	4,7
South Kazakhstan region	93%	4,5	89%	4,5	90%	4,4	90,7%	4,5
Average for Kazakhstan	93,2%	4,7	94%	4,7	91%	4,6	92,7%	4,6

Table 34. Rating of regions by degree of satisfaction of legal entities with characteristics of staff in general, 2012, N=2006.

Regions	%	Average
Ақмолинская	100%	5,0
West Kazakhstan region	100%	5,0
Almaty	99,6%	4,9
East Kazakhstan region	99,4%	4,7
Pavlodar region	98,5%	5,0
Kyzylorda region	98,2%	4,8
Kostanay region	97,9%	4,9
Aktobe region	93,6%	4,6
Mangistau region	92,4%	4,6
North Kazakhstan region	91,3%	4,7
South Kazakhstan region	90,7%	4,5
Karaganda region	90,3%	4,5
Astana	88,2%	4,5
Atyrau region	86%	4,5
Zhambyl region	73,9%	3,8
Almaty region	72,6%	4,0
Average for Kazakhstan	92,7%	4,6

Information and technical support

The quality of information and technical parameter for obtaining tax services causes a lot of complaints from taxpayers, frequent freezes program or computer has become "the talk of the town." According to a study in 2012 the average value of this indicator is 82%, it is more than last year by 11%, but, nevertheless, the satisfaction of this indicator is comparatively smaller than satisfaction with different parameters.

Studying the average on indicators of the unit, we note that low satisfaction with information and technical support in general is noted in Almaty and Karaganda regions.

Table 35. Satisfaction with information and technical data by regions, 2012, N=2006.

Assessed criteria	The speed of servers and computers		Software		Availability of terminals		Quality of information technology	
	Regions	%	Average	%	Average	%	Average	%
Astana	60,7%	3,7	75,3%	4,1	86,7%	4,5	74,2%	4,1
Almaty	87,5%	4,5	94,5%	4,8	90,4%	4,9	90,8%	4,7
Akmolinsk region	92,7%	4,5	96,4%	4,7	98,2%	4,9	95,8%	4,7
Aktobe region	69,1%	3,9	80%	4,2	79,1%	4,3	76,1%	4,1
Almaty region	59,8%	3,3	60,7%	3,6	58%	3,7	59,5%	3,5
Atyrau region	66,1%	3,9	79,5%	4,3	70,5%	4,3	72%	4,2
East Kazakhstan region	78,2%	4,2	86,4%	4,5	91%	4,7	85,2%	4,5
Zhambyl region	68,2%	3,7	77,3%	3,9	80%	3,9	75,2%	3,8
West Kazakhstan region	96,4%	4,6	99,1%	4,8	100%	5,0	98,5%	4,8
Karaganda region	61%	3,8	55,4%	4,0	82,7%	4,3	66,4%	4,0
Kostanay region	93,6%	4,7	95,4%	4,9	89%	4,9	92,7%	4,8
Kyzylorda region	92,7%	4,5	83,6%	4,7	83,6%	4,7	86,6%	4,6
Mangistau region	78,2%	4,1	82,7%	4,4	77,3%	4,6	79,4%	4,4
Pavlodar region	94,5%	4,7	94,5%	4,8	94,5%	4,9	94,5%	4,8
North Kazakhstan region	75,5%	4,3	81,8%	4,6	75,5%	4,7	77,6%	4,6
South Kazakhstan region	75,7%	4,0	74,8%	4,2	75,7%	4,3	75,4%	4,2
Average for Kazakhstan	78,7%	4,2	83,4%	4,4	84%	4,6	82%	4,4

Table 36. Rating of the region by the degree of satisfaction of legal entities with quality of the information technology, 2012, N=2006.

Regions	%	Average
West Kazakhstan region	98,5%	4,8
Ақмолинская	95,8%	4,7
Pavlodar region	95%	4,8
Kostanay region	92,7%	4,8
Almaty	91%	4,7
Kyzylorda region	86,6%	4,6
East Kazakhstan region	85,2%	4,5
Mangistau region	79,4%	4,4
North Kazakhstan region	77,6%	4,6
Aktobe region	76,1%	4,1
South Kazakhstan region	75,4%	4,2
Zhambyl region	75,2%	3,8
Astana	74%	4,1
Atyrau region	72%	4,2
Karaganda region	66,4%	4,0
Almaty region	59,5%	3,5
Average for Kazakhstan	82%	4,4

Related services and wait condition

Wait conditions and associated services in obtaining tax services are not less important parameters affecting general satisfaction with a service.

Obviously, this indicator has significantly improved over the years of monitoring: the proportion of taxpayers who indicated that they were satisfied with those standards, increased in all regions of Kazakhstan. The study found that work to improve these indicators is relevant in Zhambyl, Almaty and Atyrau regions.

In order to improve the quality of service in obtaining tax services, the respondents were asked to rate a series of questions:

- Is there sufficient space of Tax Office for a comfortable enforcement of duties?
- Is the area of Center for the reception and processing of tax services is enough for comfortable execution of duties?
- Whether the overhaul of tax building is necessary?
- Whether the current repair of Center for the reception and processing of tax services is necessary?
- Is there sufficient logistic support of Center for the reception and processing of tax services (Sofa, queue management, printers, lighting)?
- Is the number of employees to serve taxpayers enough?
- Is there sufficient advertising leaflets and promotional material on the premises of Center for the reception and processing of tax services?
- Whether the free distribution of standards for public services is needed?
- Is it necessary to install electronic queue management system (for example, as in service centers and banks)?

Results of the study participants responses by region are presented in Annexes to this report (Annex 1-4).

Table 37. Satisfaction with the comfort and related services by regions, 2012, N=2006.

Assessed criteria	Related services (bank, copying, etc.)		Wait conditions (chairs, tables, air conditioning, toilet availability, etc.)		Related services and wait conditions in general	
	Regions	%	Average	%	Average	%
Astana	82,7%	4,4	88,7%	4,4	85,7%	4,4
Almaty	95,2%	4,9	98,7%	5,0	97%	4,9
Akmolinsk region	98,2%	4,8	94,5%	4,8	96,4%	4,8
Aktobe region	84,5%	4,4	87,3%	4,3	85,9%	4,4
Almaty region	71,4%	4,1	75,9%	4,1	73,7%	4,1
Atyrau region	77,7%	4,3	82%	4,3	79,9%	4,3
East Kazakhstan region	91,8%	4,6	94,5%	4,7	93,2%	4,6
Zhambyl region	85,5%	3,9	77,3%	3,8	81,4%	3,9
West Kazakhstan region	100,0%	4,9	100%	4,9	100%	4,9
Karaganda region	91,0%	4,3	92,7%	4,5	91,9%	4,4
Kostanay region	95,5%	4,9	96,4%	4,8	96%	4,8
Kyzylorda region	91,8%	4,7	97,3%	4,8	94,6%	4,7
Mangistau region	78,2%	4,4	93,6%	4,7	85,9%	4,5
Pavlodar region	97,3%	4,9	99,1%	5,0	98,2%	5,0
North Kazakhstan region	79,1%	4,5	86,4%	4,6	82,8%	4,5
South Kazakhstan region	78,4%	4,2	91%	4,5	84,7%	4,4
Average for Kazakhstan	88,0%	4,6	91,7%	4,6	89,9%	4,6

Table 38. Rating of the region by the degree of satisfaction of legal entities with providing related services and conditions of waiting in general, 2012, N=2006.

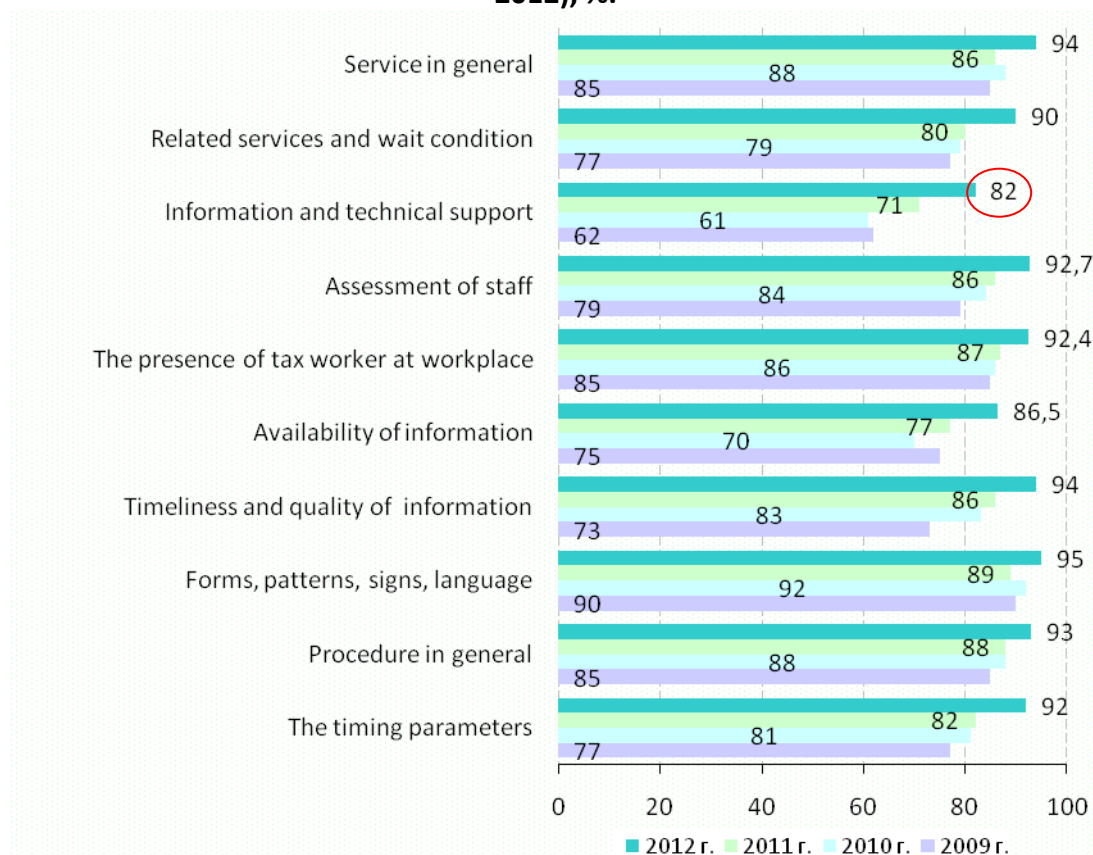
Regions	%	Average
West Kazakhstan region	100%	4,9
Pavlodar region	98,2%	5,0
Almaty	97%	4,9
Akmolinsk region	96,4%	4,8
Kostanay region	96%	4,8
Kyzylorda region	94,6%	4,7
East Kazakhstan region	93,2%	4,6
Karaganda region	91,9%	4,4
Aktobe region	85,9%	4,4
Mangistau region	85,9%	4,5
Astana	85,7%	4,4
South Kazakhstan region	84,7%	4,4
North Kazakhstan region	82,8%	4,5
Zhambyl region	81,4%	3,9
Atyrau region	79,9%	4,3
Almaty region	73,7%	4,1
Average for Kazakhstan	89,9%	4,6

Dynamics of assessment of quality of tax services in the context of parameters

It is obvious that in a survey in 2012, an increase in share of taxpayers, business entities, noting that they were satisfied with the process of obtaining all the parameters of the tax services can be observed.

Markedly, indicator "Information Technology" increased (11% ↑), but, nevertheless, it is the only relatively low indicator: almost every sixth taxpayer is not satisfied with the speed of the servers and computers, the software, the availability of terminals.

Figure 4. Dynamics of service parameters for legal entities and individual entrepreneurs (2009-2012), %.



As in the 2011 report, the table below summarizes the reasons why respondents are dissatisfied with the process of obtaining tax services. This question was asked in an open form when all the opinions of the respondents were recorded. It should be noted that the multi-valued open-ended question were asked to respondents who answered that to varying degrees, is not satisfied with at least one of the parameters evaluated in obtaining tax services in general (32%). In response to the question 2% of respondents were undecided. Totally, 597 respondents answered the question, which is 3.5 times more than in the past in 2011, when the causes of dissatisfaction named 169 respondents, representing 10% of the total sample survey of legal entities. This indicates that the taxpayers have been more actively involved in the survey and express their opinions.

Table 39. Causes of dissatisfaction taxpayers of businesses obtaining tax services, 2012, %, N=597

Employees of TC	%
-----------------	---

Incompetent employees / Low level of knowledge of employees	15%
When contacting the employee does not wish to help in resolving the issue / low culture of service / disrespectful staff	10%
Employees do not give concrete answers on the phone, on any subject you want to go to the TC / busy phones	7,3%
Long service / staff are slow	6%
To get qualified information you have to come to the inspector few times	6%
Red tape / bureaucracy by employees	5%
Long absence from work / low availability of workers	4%
Rudeness on the part of workers who do not wish to be more attentive	3%
Young professionals are incorrect	1%
Poorly conducted outreach by employees	1%
Need a consultant to guide the actions of the taxpayer	1%
TC employees are working against taxpayers, thus increasing the amount of fines	1%
Heavy workload of sole moderator	0,5%
Employees are forced to show more income than it actually is	0,2%
Software and hardware	
Programs in TC often stuck / low performance server / server hangs / server unavailability	90%
The software does not always correctly reflected in the payment on the account	1%
Do not like the timing of payments, deadlines	1%
Many errors in programs	1%
Lack of notice of acceptance of tax reporting	1%
INIS works through time, viewing personal accounts is extremely difficult	0,3%
Delays in closing trading days in the remote areas of Kazakhstan	0,2%
Do not work on the latest version of JAVA	0,2%
The Cabinet of the taxpayer does not provide or operate a feature request for longer periods, you can watch just one year, it is inconvenient	0,2%
Service and comfort	
Chaotic place / stand in long queues / regulation to queue	16%
Poor conditions for waiting	7%
In rural areas / cities do not have copy machines, chairs for waiting, toilet, cupboard, wardrobe	7%
Provision of related services is poor or absent	5%
Must receive services in one place and not in different places	5%
During the reporting period, the terminal has to wait a long time / no terminal	4%
The checkout line to pay for vouchers	3%
No permission to copy services to taxpayers	2,5%
No or little banking / banks	2%
Unavailability of blanks	2%
Salyk site is unavailable, often hangs or closed	1,5%
Create problems and queues at lunchtime	1,3%

Villages need faster Internet, electronic	1%
Not available samples of some forms	1%
Few windows for service	1%
Paid forms	1%
Insufficient forms in Kazakh	1%
Not enough information in two languages	1%
There is little information on stands	1%
Need to improve the material and technical base, make repairs	1%
Do not send the information by e-mail	0,5%
Other reasons	
There is no clear information on services	9%
There is no concrete definition for handling the taxpayers do not know who to call, you go from room to room	6%
Service organization	6%
The number of documents for the collection and processing	6%
Little information to explain tax procedures / unavailability consulting by employees of TC / some workers do not want to talk	5%
Duration official registration of papers	4%
The confusion in the wording of the forms / forms understandability	4%
Incomprehensibility of information	3%
No explanatory procedure	3%
Unable to get a qualified service in general	3%
Tediousness fill out forms	2,5%
No operational information	2%
Incomprehensibility filling out the forms, where to take the series and number of IE	2%
Reduce the duration of receiving of certificates	2%
Long terms of registration	1%

As already noted, by results of the survey data obtained in 2012, in general for Kazakhstan the rate of satisfaction with "quality of service as a whole" has increased by 8% compared with 2011 and amounted to 94%, i.e. 94% of respondents assessed services by 4 and 5. In terms of regions in, in most of them, there is a high level of satisfaction, i.e. 90% or more of taxpayers noted ratings 4 or 5. Relatively smaller share of taxpayers (less than 90%) satisfied with the receipt of tax services in Astana, Zhambyl, South Kazakhstan and Almaty regions.

In terms of evaluation parameters for tax services, the greatest satisfaction (95%) of businesses awarded for availability of forms, patterns and signals, relatively lower satisfaction (82%) was observed in information technology support.

Quality of service as a whole: a reassessment

Since 2008, as part of the monitoring one more indicator of satisfaction with tax service by region and in the whole of Kazakhstan is calculated. This indicator is calculated as the average of all the average in assessing the quality of services (blocks of issues) by regions and in Kazakhstan as a whole. According to the results of calculation of average for republican, the level of satisfaction with services as a whole was 90.8%, which is 7.9% more than in 2011 (82.9%).

Table 40. Satisfaction with services in blocks and general average for blocks, 2012, N=2006, %.

	Timelines and deadlines in general	Procedure in general	Forms, patterns, signs, language	Timeliness and quality of the information	Availability of information in general	One window and the presence of the employee in place	Evaluation of personnel	Quality of information technology	Related services and wait conditions in general	Service in general	
	%	%	%	%	%	%	%	%	%	%	Average
Astana	86,0	84,5	93,4	89,7	83,8	86	88,2	74,2	85,7	85,7	4,4
Almaty	98,7	98	99,1	98,6	91,4	100	99,6	90,8	97	97,0	4,9
Akmolinsk region	99	100	100	100	100	100	100	95,8	96,4	99,0	4,9
Aktobe region	90,1	93,9	95,2	92,3	87,8	96	93,6	76,1	85,9	90,1	4,5
Almaty region	70,1	75,5	83,2	78,6	67,9	67	72,6	59,5	73,7	72,0	4,0
Atyrau region	85,3	89,0	88,6	90,6	79,2	86,6	86	72	79,9	84,1	4,4
East Kazakhstan region	99	99	100	99,6	89,7	97,7	99,4	85,2	93,2	95,9	4,7
Zhambyl region	82,3	83	85,7	82,3	77,3	73,2	73,9	75,2	81,4	79,4	3,9
West Kazakhstan region	100	99,7	100	100	99,1	100	100	98,5	100	99,7	4,9
Karaganda region	87,2	91,8	95,9	91,4	72,7	88,3	90,3	66,4	91,9	86,2	4,4
Kostanay region	98	95,9	98	99,1	91	99,5	97,9	92,7	96	96,3	4,9
Kyzylorda region	95,2	94	96,4	96,9	90,9	98,2	98,2	86,6	94,6	94,6	4,7
Mangistau region	91,4	92	94,3	93,6	79,7	92,7	92,4	79,4	85,9	89,1	4,6
Pavlodar region	99,1	100	100	100	93	98,2	98,5	94,5	98,2	97,9	4,9
North Kazakhstan region	92	93,9	96	93,6	88,5	92,8	91,3	77,6	82,8	89,8	4,7
South Kazakhstan region	85,6	89,1	90,4	91,5	85	91	90,7	75,4	84,7	87,0	4,4
Average for Kazakhstan	91,7	93	95,1	94	86,5	92,4	92,7	82	89,9	90,8	4,6

Similar to data received in 2011, the highest proportion of taxpayers who are satisfied with the interaction in obtaining tax services, are observed in Western Kazakhstan, Pavlodar, Kostanay regions and the city of Almaty.

Performance significantly improved in Atyrau (24% ↑), Mangistau (26% ↑), Akmola (21% ↑) regions and in the city of Astana (19% ↑).

Performance in Almaty region markedly decreased (12,2% ↓).

Table 41. Satisfaction rate of legal entities, the services as the average over the blocks changed compared to previous years (2008-2012), %

	2010	2011	2012	2011-2012
Average	80,4	82,9	90,8	7,9
Significantly improved (10 and higher)				Progress, 2011-2012
Mangistau region	56,5	62,9	89,1	26,2
Atyrau region	56,2	60	84,1	24,1
Akmolinsk region	91,5	78,2	99	20,8
Astana	63,3	66,9	85,7	18,8
Aktobe region	89,2	79,8	90,1	10,3
East Kazakhstan region	83	85,8	95,9	10,1
Moderately improved (up to 10)				
South Kazakhstan region	87,6	79,8	87	7,2
Kyzylorda region	88,5	88,8	94,6	5,8
Almaty	71,3	91,5	97	5,5
West Kazakhstan region	82,4	95,4	99,7	4,3
Karaganda region	92,2	82,2	86,2	4
North Kazakhstan region	77,3	86,3	89,8	3,5
Pavlodar region	93,3	94,6	97,9	3,3
Worsened				Regress, 2011-2012
Kostanay region	89,2	99,2	96,3	-2,9
Zhambyl region	83,4	85,2	79,4	-5,8
Almaty region	85,6	84,2	72	-12,2

Table 42. Rating of the region by the degree of satisfaction of legal entities with services in general, as an average over the blocks, 2012

Regions	%	Average
West Kazakhstan region	99%	4,9
Akmolinsk region	99%	4,9
Pavlodar region	98%	4,9
Almaty	97%	4,9
Kostanay region	96%	4,9
East Kazakhstan region	96%	4,7
Kyzylorda region	95%	4,7
Aktobe region	90%	4,5
North Kazakhstan region	90%	4,7
Mangistau region	89%	4,6
South Kazakhstan region	87%	4,4
Karaganda region	86%	4,4
Astana	86%	4,4
Atyrau region	84%	4,4
Zhambyl region	79%	3,9
Almaty region	72%	4,0
Average for Kazakhstan	91%	4,6

In an open question respondents were asked to express their opinions and suggestions to improve the quality of services provided, the answers are presented in the table below.

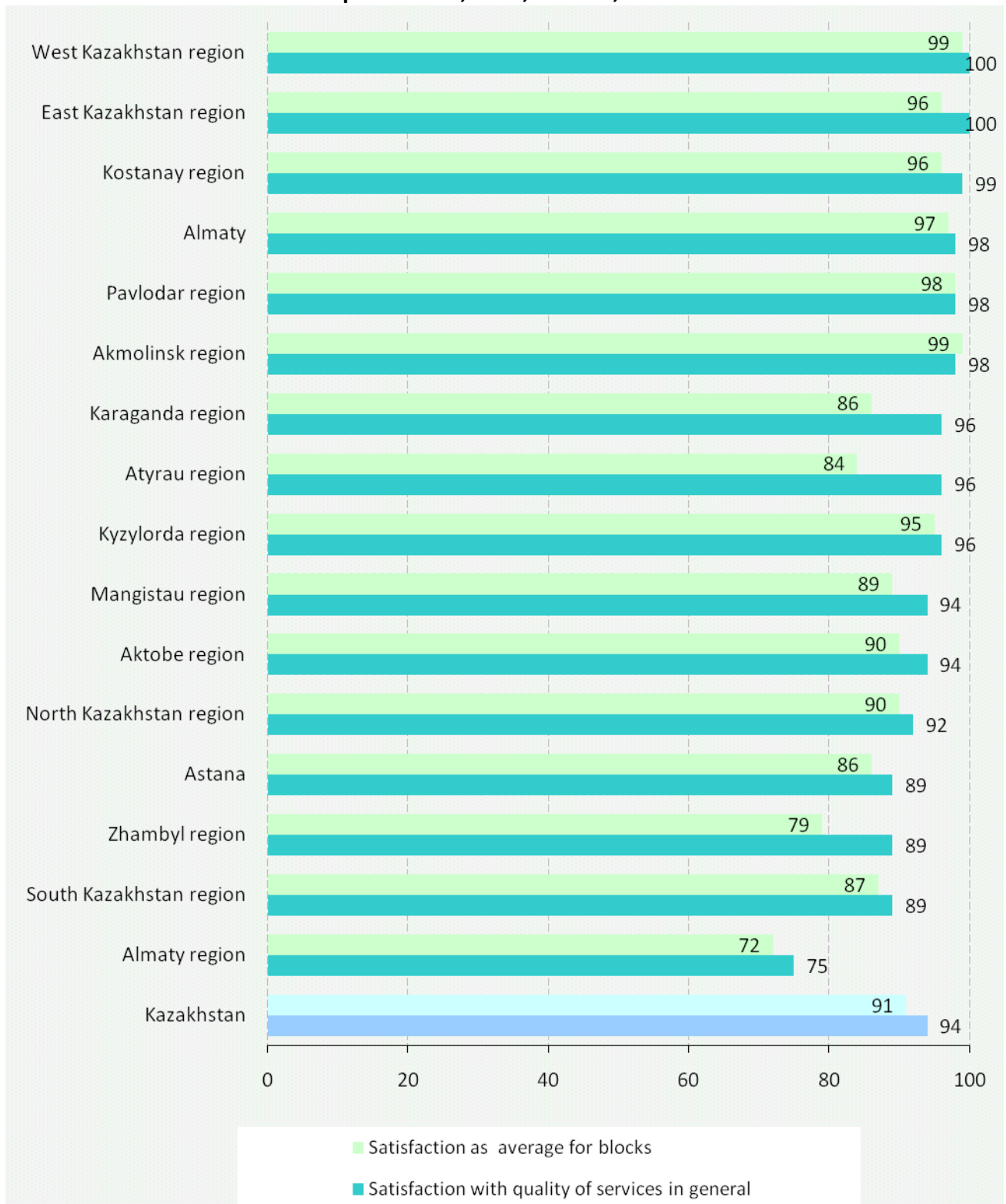
Table 43. Suggestions to improve the quality of business services, 2012, %

On the part of tax officials	%
Be completely rethought ratio of workers to provide services to were polite, friendly staff, not to be rude	10,6
Improve the skills / expertise / knowledge workers TC	10,42
Improve personnel discipline	2,08
We need to develop more desire for workers to help the client, not to extort bribes	5,93
Increase the speed of service / operational work	5,6
Improve the competence of employees in the windows	3,85
Develop skills among the staff to be universal / interchangeable	1,8
Take professionals with honors and a real knowledge	1,3
Observe the ethics of civil servants	0,8
Resolve issues over the phone without having to coming to TC	0,8
Deadlines and provision of information	
Improve the organization of the provision of services / service procedures	6,89
Reduce running around / no clear explanations where to go	2,08
Increase the number of staff in delivery of documents	2,08
Reduce the time of service	1,6
Increase staff of employees	1,44
Set specific target dates	0,8
Logistical (informational and technical) support	
Increase the speed of the servers	13,46
Finalize the program	8,81
Improve / enhance SONO program	6,25
Eliminate failures of programs	6,09
Add terminals to service and employees that could help on how to use	5,45
Install and upgrade equipment and technology / improve material and technical base	5,13
Continue to develop information systems	2,72
Improve the speed of service quality in SONO	2,56
Provide the updates to the taxpayer and to the Cabinet SONO advance	1,92
Improve and facilitate forms / reporting forms and tax statements	1,76
Need clarity and timeliness of the information about the changes, amendments to standards for service	1,60
Facilitate / simplify the way information	1,28
Increase the number of telephone numbers	1,28
Appoint a tax consultant for small and other issues	1,28
Submit all applications electronically, do not come to	1,12
Improve / upgrade SONO, especially during delivery of reports	1,12
Improve / enhance the work site to site to work without lunch	1,12

Introduce the possibility that when you book online inquiries indicate the number of the required certificates	1,00
Information to provide services to make more open and accessible, so that everyone knew and could use	0,64
Information to provide services to make it more open and accessible, so that everyone knew and could use	0,64
Provide to the Tax advisers programming and programs	0,48
Reduce the tax rate / payment	0,32
Introduce training on installing and updating programs for all	0,16
Translate exercise more services via e-mail	0,16
Facilitate program SONO, namely 320 and 328 forms	0,16
Carefully consider complaints and petitions with real results	0,16
Provide a response to the notice in electronic form	0,16
Reduce error are in filling documents	0,16
Time and procedure	
Reduce queues	5,61
Make the minimum time required to obtain services	2,88
Introduce delivery and receipt of electronic documents	1,92
Need clarity of forms	1,6
All services accessed via the Internet	1,44
Make information and submit the application in one window	1,44
Simplify delivery of reports in electronic form	1,28
Accelerate time information and help	1,12
Reduce paperwork / bureaucracy	1,12
Grant a patent electronically	1,0
Simplify the procedure for obtaining a patent	1,0
Shorten the off-site control in liquidation	1,0
Increase the number of e-services	0,8
Make fewer updates to the reporting and other types of services	0,48
Notify in advance about the change / upgrade program, at least one month	0,48
Reduce the number of documents / number of sheets in the documents at the time	0,32
Extend the validity of an electronic key in the Cabinet of the taxpayer independently	0,32
Reduce the loss of documents	0,32
Make an reception with an electronic signature certificates along with a certificate from a live seal	0,16
Reduce time of liquidation of legal entities	0,16

Make access to personal accounts from jobs	0,16
Specify the tax regimes in the cabinets	0,16
Inform taxpayers of the need to novice passing null and quarterly reporting	0,16
Service and comfort	
Introduce an electronic queue	4,17
To provide maximum comfort, put the cooler with water	3,37
Increase the number of bank offices for payments	2,40
Resolve the issue of car parking for all visitors	1,44
Increase seating for clients / expand lounges	1,44
Increase number of windows	2,24
Increase the number of printers in the terminal	0,64
Increase the number of blank forms in Kazakh	1,0
Open toilet / bar / dining room / closet for all and provide opportunities for people with disabilities to use	0,64
Education, information, advocacy	
Conduct more outreach	1,92
More aware of tax services by visiting the TC and on the phone	1,6
Increase the availability of information over the phone	1,28
Provide more clarification on completing tax returns	1,28
Disassemble the amendment in the legislation and submit for public discussion	1,0
Make a quarterly publication in the local newspaper about taxes (amounts, dates, etc.)	1,0
More informed on tax legislation in electronic form	0,64
More information about innovations	0,64
Provide more information in all languages	0,48
Provide more samples for completing tax forms	0,48
Open Information Center	0,32
More training seminars / training	0,32
Distribute more visual material	0,32
Common to improve tax services	
Extend to 19.00 and do a full reception day on Saturdays	1,2
Conduct all planning meetings and meetings after 18 hours	0,64
Organize a vigil at lunchtime to receive statements	0,16

Figure 5. Level of satisfaction with the service in general, and as an average over the service parameters, 2012, N=2006, %.



Comparing the evaluation satisfaction with quality of services in general, and service satisfaction rate as the average of the mean values of the blocks, there is the following:

- indicators practically coincided in West Kazakhstan oblast, Almaty, Akmola and Kyzylorda regions - the difference in this regions is only 1%;
- indicators coincided in Pavlodar region;
- The largest difference in performance in the 10-12% recorded in Atyrau, Karaganda and Zhambyl regions where taxpayers assessed the quality of services is generally higher than separately for blocks.

Table 44. Compare the overall satisfaction scores and the average for blocks by regions, 2012, %

Regions	Satisfaction with quality of services in general	Satisfaction as average for blocks	Difference
Astana	89	86	3
Almaty	98	97	1
Akmolinsk region	98	99	-1
Aktobe region	94	90	4
Almaty region	75	72	3
Atyrau region	96	84	12
East Kazakhstan region	100	96	4
Zhambyl region	89	79	10
West Kazakhstan region	100	99	1
Karaganda region	96	86	10
Kostanay region	99	96	3
Kyzylorda region	96	95	1
Mangistau region	94	89	5
Pavlodar region	98	98	0
North Kazakhstan region	92	90	2
South Kazakhstan region	89	87	2
Average for Kazakhstan	94	91	3

The degree of satisfaction of businesses with individual tax services

Comparison with previous years

Analyzing the data in the context of tax services assessed in the survey, we note that the vast majority of respondents indicated ratings 4 or 5 on a scale of satisfaction from 1 to 5, there are no tax services where satisfaction rate below 90 percent.

For five tax services, estimated since 2009, there has been a marked increase in the proportion of taxpayers who indicated ratings 4 or 5: this services are registration of IE (9,4% ↑), giving information on the tax debt (5% ↑), tax reporting (7 , 4% ↑), elimination of the legal person / termination of IE (13% ↑), conduct credits and tax returns, penalties (6% ↑).

Table 45. Satisfaction with services in general (2009-2012) for 8 services, %

	Quality of services in general				Change
	2009	2010	2011	2012	
Registration as an individual entrepreneur	92%	92%	85%	94,4%	↗
Registration as a VAT payer	83%	90%	88%	-	-
Issuance of data on existing/absence of tax debts	87%	89%	90%	95%	↗
Tax reporting	85%	92%	88%	95,4%	↗
Liquidation of legal entity, termination of IE	73%	83%	81%	94%	↗
Carrying out tax crediting and tax refunding	89%	82%	85%	91%	↗
Suspension of tax reporting	84%	86%	84%	-	-
Written, electronic appeal for clarification	76%	83%	87%	-	-
Interpretation of tax legislation	82%	77%	91%	-	-
Patent granted to individual entrepreneurs	-	-	-	92,6%	-
Registration and deregistration of cash registers	-	-	-	95,4%	-
Registration as an electronic taxpayer	-	-	-	94,8%	-
Average	85%	88%	86%	94%	↗

Satisfaction with individual parameters of services in the context of tax services

As noted in the methodology of the study, objects of study, in this section of the report, were representatives of legal entities and individual entrepreneurs who have received one of the services with the tax authorities of Kazakhstan. The table below shows the full names of services and number of respondents surveyed for each service.

Table 46. Sampling of each tax service, 2012 r.

The full name of the service	Sample of 2012
Registration record of IE (registration, change of registration data, removal from the register)	272
Registration record of VAT payers	-
Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account	371
Tax reporting (receive tax reporting, review of tax reporting)	369
Liquidation of legal entity, termination of IE	165
Carrying out tax crediting and tax refunding	191
Suspension (renewal of the suspension) of tax reporting	-

The full name of the service	Sample of 2012
Written, electronic appeal for an explanation of tax legislation	-
Explanation of tax laws	-
Issuance of a patent to individual entrepreneurs	271
Registration and deregistration of cash registers	173
Registration as an electronic taxpayer	194
Total	2006

To determine the degree of satisfaction of taxpayers in obtaining one of these services, an analysis of eight tax services for the study parameters for assessment of receiving services was done.

Table 47. The degree of satisfaction with schedules of providing of tax services categorized by main service, 2012, N=2006.

	Waiting time in queue		Deadlines of services		Set terms of service provision		Time to collect the required documents		Timelines and deadlines	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	88,2	4,5	92	4,6	92,6	4,6	87,5	4,4	90,1	4,5
Patent granted to individual entrepreneurs	86,3	4,4	93,3	4,6	91,5	4,6	89	4,5	90,0	4,5
Registration and deregistration of cash registers	87,9	4,5	93,6	4,6	93,1	4,7	92	4,5	91,7	4,6
Issuance of data on existing/absence of tax debts	91,4	4,5	96	4,7	94,3	4,7	87,9	4,6	92,4	4,6
Carrying out tax crediting and tax refunding	88	4,5	91,6	4,6	91,6	4,6	87,4	4,5	89,7	4,5
Tax reporting	93,5	4,6	96,2	4,7	95,1	4,7	91,9	4,6	94,2	4,6
Liquidation of legal entity, termination of IE	89	4,5	91	4,6	91,5	4,6	86,7	4,4	89,6	4,5
Registration as an electronic taxpayer	92,3	4,5	95	4,7	94,3	4,7	94,3	4,5	94,0	4,6
Average for services	89,6	4,5	93,6	4,7	93,0	4,7	89,6	4,5	91,4	4,6

Like last year, when applying for services such as issuing of information about tax debt, tax reporting, in this year even for such services as registration in an electronic Taxpayer respondents are more satisfied with the waiting time in the queue, timing of service provision and compliance with the terms of services, rather than when receiving other tax services.

Table 48. Assessment pending the outcome of services categorized by tax services, 2009-2012r, days

	Average				Maximum			
	2009	2010	2011	2012	2009	2010	2011	2012
Registration as an individual entrepreneur	7	6	5	3,6	210	90	60	20
Registration as a VAT payer	11	6	5	-	90	90	61	-
Issuance of data on existing/absence of tax debts	4	4	3	3,3	30	270	30	15
Tax reporting	8	2	4	2,6	240	60	50	15
Liquidation of legal entity, termination of IE	40	58	56	20	720	360	340	100
Carrying out tax crediting and tax refunding	13	10	9	5,4	420	270	180	30
Suspension of tax reporting	7	3	6	-	90	30	31	-
Written, electronic appeal	-	21	15	-	-	180	150	-
Issuance of a patent to individual entrepreneurs	-	-	-	3,4	-	-	-	20
Registration as an electronic taxpayer	-	-	-	3,4	-	-	-	16

During the monitoring the average waiting result of tax services significantly reduced. The periods of liquidation of legal persons the termination of IEs are markedly reduced. Definitely you can note a significant reduction in the maximum waiting time for results on all kinds of mass tax services.

Table 49. Satisfaction with procedures in the context of basic services, 2012, N=2006.

	Clarity and ease of tax procedures		Understandable forms for filling in		The validity of the required documents		The procedure for obtaining the tax services in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	89	4,6	90,4	4,6	92,6	4,6	90,7	4,6
Patent granted to individual entrepreneurs	89,7	4,5	94,5	4,6	90,8	4,7	91,7	4,6
Registration and deregistration of cash registers	90,2	4,6	93,6	4,7	94,2	4,7	92,7	4,6
Issuance of data on existing/absence of tax debts	92,7	4,7	95	4,8	94,3	4,7	94,0	4,7
Carrying out tax crediting and tax refunding	91	4,6	92,7	4,6	91,6	4,6	91,8	4,6
Tax reporting	94,9	4,7	94,3	4,7	95,4	4,7	94,9	4,7
Liquidation of legal entity, termination of IE	91	4,6	94,5	4,7	92	4,6	92,5	4,6
Registration as an electronic taxpayer	94,3	4,6	94,3	4,7	90,7	4,6	93,1	4,6
Average for services	91,6	4,6	93,7	4,7	92,7	4,6	92,7	4,6

If the results of the study in 2011 showed a relatively low satisfaction of respondents with understandability and ease of procedure of liquidation of legal entity and termination of IE, the findings of this year show that the vast majority of taxpayers are satisfied with intelligibility receipt of tax services.

Table 50. Satisfaction with forms, patterns, indicators, accessible language categorized by service, 2012, N=2006.

	Availability of blanks		Availability of samples of documents		Clarity of where to go		Language availability of information and services		Forms, patterns, signs, language	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	93	4,7	94	4,7	91,5	4,6	97,4	4,8	94,0	4,7
Patent granted to individual entrepreneurs	95,2	4,7	95,2	4,7	89,7	4,6	96	4,8	94,0	4,7
Registration and deregistration of cash registers	94,2	4,7	95,4	4,8	93,1	4,7	96,5	4,8	94,8	4,7
Issuance of data on existing/absence of tax debts	97	4,8	97,3	4,8	92,5	4,7	97	4,8	96,0	4,8
Carrying out tax crediting and tax refunding	94,2	4,7	93,2	4,7	91,6	4,6	95,3	4,8	93,6	4,7

	Availability of blanks		Availability of samples of documents		Clarity of where to go		Language availability of information and services		Forms, patterns, signs, language	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Tax reporting	97,8	4,8	98	4,8	94	4,7	97,8	4,8	96,9	4,8
Liquidation of legal entity, termination of IE	94,5	4,8	92	4,7	92	4,7	97	4,8	93,9	4,8
Registration as an electronic taxpayer	95,4	4,8	94,3	4,8	95,9	4,7	98	4,8	95,9	4,8
Average for services	95,2	4,8	94,9	4,8	92,5	4,7	96,9	4,8	94,9	4,7

According to results in 2011, satisfaction with these indicators was between 82% and above, the results of this year show a fairly high level of satisfaction (from 94% and above) with availability of forms, presence of sample documents, and accessible language of information for each service.

Table 51. Satisfaction with timely and meaningful information in the context of basic services, 2012, N=2006.

	Timeliness of information		Meaningful information		Timeliness and quality of the information	
	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	92,3	4,6	93,4	4,7	92,9	4,7
Patent granted to individual entrepreneurs	92	4,6	93	4,6	92,5	4,6
Registration and deregistration of cash registers	96	4,7	94,2	4,6	95,1	4,6
Issuance of data on existing/absence of tax debts	94	4,7	94,3	4,7	94,2	4,7
Carrying out tax crediting and tax refunding	92,7	4,5	93,7	4,6	93,2	4,6
Tax reporting	96	4,7	95,4	4,7	95,7	4,7
Liquidation of legal entity, termination of IE	92,7	4,6	92	4,7	92,4	4,6
Registration as an electronic taxpayer	95,4	4,7	95,4	4,6	95,4	4,7
Average for services	93,9	4,6	93,9	4,7	93,9	4,6

Proportion of taxpayers who indicated high satisfaction scores for content and timeliness of the information in the context of each of the estimated tax services Significantly increased: in 2011, the share of satisfied taxpayers was 80% or higher, according to the results of 2012 - from 92% and above.

Table 52. Satisfaction with availability of information in the context of basic services, 2012, N=2006.

	Providing information on the service in the help window, on the stands, by moderator		Information available through the Internet service		Availability of information on the phone		Availability of information	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	93,4	4,7	79	4,6	73,9	4,5	82,1	4,6
Patent granted to individual entrepreneurs	92,3	4,6	76,7	4,6	76	4,5	81,7	4,6
Registration and deregistration of cash registers	91,3	4,6	87,9	4,7	86,7	4,5	88,6	4,6
Issuance of data on existing/absence of tax debts	93	4,7	89,8	4,7	83,3	4,6	88,7	4,7
Carrying out tax crediting and tax refunding	92	4,6	84,8	4,6	81,2	4,4	86,0	4,5
Tax reporting	92,7	4,7	89,2	4,6	85,9	4,5	89,3	4,6
Liquidation of legal entity, termination of IE	90	4,6	86,1	4,6	81,2	4,6	85,8	4,6
Registration as an electronic taxpayer	94,3	4,7	90,2	4,7	84	4,5	89,5	4,6
Average for services	92,4	4,7	85,5	4,6	81,5	4,5	86,5	4,6

The levels of satisfaction with availability of information on tax services on the internet and by phone remain relatively low: in the last year that data were recorded at the level of 69-76%, according to 2012 - at the level of 74-85% (minimum and average data). Share of satisfied taxpayers with access to information on services such as registration of IE (82.1%) and issuance of a patent for IE (81.7%) is relatively low.

Table 53. Satisfaction with availability and receipt of services in a single window in the context of basic services, 2012, N=2006.

	Presence of the employee in place		A service in one window		One window and the presence of the employee in place	
	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	94	4,7	93	4,6	93,5	4,6
Patent granted to individual entrepreneurs	90,8	4,6	88,2	4,5	89,5	4,6
Registration and deregistration of cash registers	91,3	4,6	91,3	4,6	91,3	4,6
Issuance of data on existing/absence of tax debts	93,3	4,7	93,3	4,7	93,3	4,7
Carrying out tax crediting and tax refunding	89,5	4,6	90,6	4,5	90,1	4,5
Tax reporting	94,3	4,7	94	4,7	94,2	4,7
Liquidation of legal entity, termination of IE	92	4,6	88,5	4,6	90,3	4,6
Registration as an electronic taxpayer	95,9	4,7	92,8	4,6	94,4	4,6
Average for services	92,6	4,6	91,5	4,6	92,1	4,6

For substantially all of the assessed tax services, in the context of evaluation parameters in this section, there are a fairly high proportion of taxpayers who indicated high satisfaction scores. Proportion of taxpayers positively evaluate the parameters of this section on the service "Conducting credits / refunds of tax payments," significantly increased from 80.5% in 2011 to 90.1% in 2012.

Table 54. Satisfaction with performance of staff in the context of basic services, 2012, N=2006.

	Competent workers		Politeness of employees		Desire of employees to help		Evaluation of personnel	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	92,6	4,6	93,7	4,7	90,8	4,6	92,4	4,6
Patent granted to individual entrepreneurs	90,8	4,6	93	4,7	89,3	4,5	91,0	4,6
Registration and deregistration of cash registers	93,1	4,6	94,2	4,7	90,2	4,6	92,5	4,7
Issuance of data on existing/absence of tax debts	94,6	4,7	94,1	4,7	92,5	4,6	93,7	4,7
Carrying out tax crediting and tax refunding	91,1	4,5	91,6	4,6	89	4,5	90,6	4,6
Tax reporting	95,7	4,7	95,4	4,7	93,2	4,6	94,8	4,7
Liquidation of legal entity, termination of IE	92,7	4,7	94	4,7	91	4,6	92,6	4,7
Registration as an electronic taxpayer	92,8	4,6	92,8	4,7	90,2	4,6	91,9	4,6
Average for services	92,9	4,6	93,6	4,7	90,8	4,6	92,4	4,6

For all the assessed tax services there is a significant proportion of taxpayers who indicated high satisfaction scores in parameters of estimation of tax services.

Table 55. Satisfaction with information and technical support in the context of basic services, 2012, N=2006.

	The speed of the servers and computers		Software		Availability of terminals		Information and technical support	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	78,7	4,3	84,2	4,5	85	4,6	82,6	4,5
Patent granted to individual entrepreneurs	77,5	4,2	77,5	4,4	80	4,6	78,3	4,4
Registration and deregistration of cash registers	81	4,2	83,8	4,4	82	4,6	82,3	4,4
Issuance of data on existing/absence of tax debts	78,7	4,2	85,2	4,5	84,6	4,6	82,8	4,4
Carrying out tax crediting and tax refunding	74,9	4,0	82,7	4,3	88	4,5	81,9	4,3
Tax reporting	79,7	4,2	86	4,4	85,4	4,6	83,7	4,4
Liquidation of legal entity, termination of IE	78,8	4,2	81,2	4,4	80	4,5	80,0	4,3
Registration as an electronic taxpayer	79,9	4,2	84,5	4,5	85,6	4,6	83,3	4,4
Average for services	78,7	4,2	83,1	4,4	83,8	4,6	81,9	4,4

As in past studies, a comparatively low level of satisfaction of taxpayer with such criteria as information technology support in obtaining tax services. In a study in 2012 for all assessed tax services, as well as all estimated parameters of technical support satisfaction was at the level of 78.3 - 83.7%.

Table 56. Satisfaction with obtaining services categorized by service, 2012r., N=2006.

	Related services (bank, copying, etc.)		Conditions of waiting (chairs, tables, air conditioning, toilet availability, etc.)		Conditions for obtaining services	
	%	Aver.	%	Aver.	%	Aver.
Registration as an individual entrepreneur	88,6	4,5	93,4	4,6	91,0	4,6
Patent granted to individual entrepreneurs	87,8	4,5	89	4,5	88,4	4,5
Registration and deregistration of cash registers	89,6	4,6	89,6	4,6	89,6	4,6
Issuance of data on existing/absence of tax debts	87,9	4,6	91,6	4,6	89,8	4,6
Carrying out tax crediting and tax refunding	85,9	4,5	89	4,5	87,5	4,5
Tax reporting	90	4,6	94	4,7	92,0	4,6
Liquidation of legal entity, termination of IE	85,5	4,5	91,5	4,7	88,5	4,6
Registration as an electronic taxpayer	87	4,5	93,3	4,6	90,2	4,6
Average for services	87,8	4,5	91,4	4,6	89,6	4,6

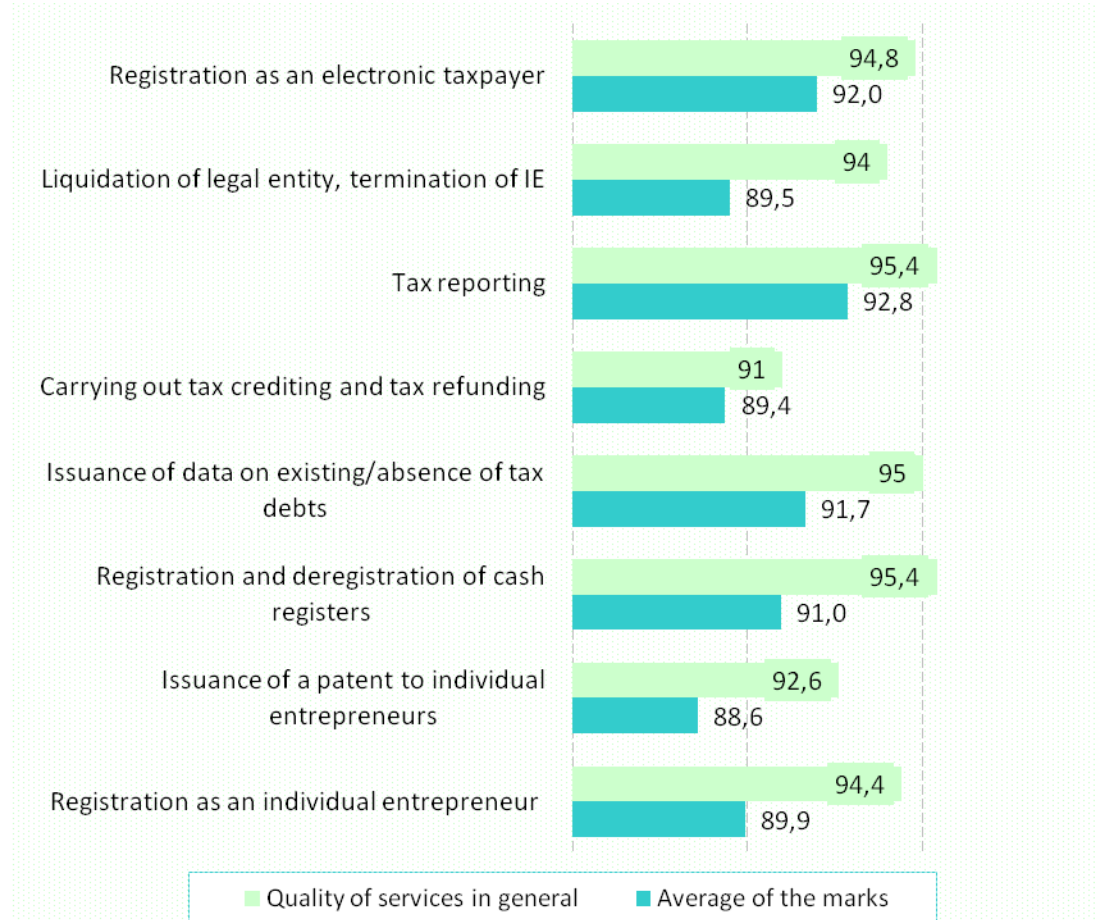
Obviously, for the years of monitoring, the requirements for obtaining tax services have become much better: in 2012 satisfaction of legal entities with associated services (banking, copiers, etc.) and conditions of waiting (waiting for availability, tables, air conditioners, etc.) was recorded at 90% on average.

Table 57. Satisfaction with quality of services as a whole in the context of basic services, 2012, N=2006, %

	Timelines and deadlines	The procedure for obtaining	Forms, patterns, signs, language	Timeliness and pithiness	Availability of information	One window and the presence of the employee in place	Evaluation of staff	Information and technical support	Conditions for obtaining services	The average of the marks
Registration as an individual entrepreneur	90,1	90,7	94	92,9	82,1	93,5	92,4	82,6	91,0	89,9
Patent granted to individual entrepreneurs	90,0	91,7	94	92,5	81,7	89,5	91,0	78,3	88,4	88,6
Registration and deregistration of cash registers	91,7	92,7	94,8	95,1	88,6	91,3	92,5	82,3	89,6	91,0
Issuance of data on existing/absence of tax debts	92,4	94	96	94,2	88,7	93,3	93,7	82,8	89,8	91,7
Carrying out tax crediting and tax refunding	89,7	91,8	93,6	93,2	86,0	90,1	90,6	81,9	87,5	89,4
Tax reporting	94,2	94,9	96,9	95,7	89,3	94,2	94,8	83,7	92,0	92,8
Liquidation of legal entity, termination of IE	89,6	92,5	93,9	92,4	85,8	90,3	92,6	80,0	88,5	89,5
Registration as an electronic taxpayer	94,0	93,1	95,9	95,4	89,5	94,4	91,9	83,3	90,2	92,0
Average for services	91,4	92,7	94,9	93,9	86,5	92,1	92,4	81,9	89,6	90,6

There is a relatively low satisfaction with technical support of tax services (average 81.9%), also relatively low satisfaction, compared with satisfaction with other parameters, was observed for availability of information (86.5% on average) across all tax services. A similar situation was observed in the last year study.

Figure 6. Satisfaction with the service in general in the context of basic services, 2012, %



More objective assessment, calculated as the average of the parameter estimates in the context of tax services, is slightly lower than the estimate, as an answer to the question "Are you satisfied with the quality of services in general?", The difference is between 1.6% -4.5%.

Providing information to entrepreneurs

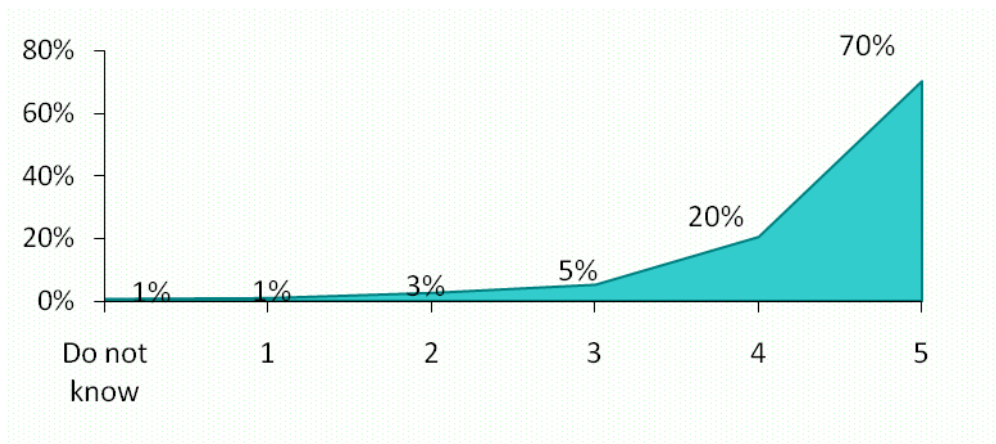
The study shows that for Kazakhstan Taxpayers interpretation of tax legislation is still necessary. Thus, if the results of the study in 2011 showed that 44% of respondents 3 times on average request for information to clarify the tax laws to the tax authorities, the results of 2012 show that 51.6% of respondents request information to clarify the tax laws to tax authorities, including on the phone, the call-center RTC. Legal entities sought an explanation of tax legislation on average 3-4 times a year.

The information is provided in the preferred language, this is shown by data about entrepreneurs' preferred language of receiving information and about the language, which actually was used to provide information:

- Answering the question "What language do you prefer to receive information?", 15% of respondents said the Kazakh language, 81% said in Russian, 4% prefer to receive information in two languages;
- When asked, "In what language did you get information on the service?" 16.6% of respondents said that in Kazakh language, 80.1% answered that in Russian, 3.3% reported that they had received information in two languages (Kazakh and Russian).

If the results of the study in 2011 showed that satisfaction with tax authorities to explain tax questions had increased by 4% compared with 2010 and amounted to 81%, the results of the study in 2012 show that it increased by 9% to 90% of respondents who indicated the evaluation 4 or 5 on a scale of satisfaction from 1 to 5 points. Data are presented in the chart below.

Figure 7. Satisfaction with explanation of tax legislation in general for Kazakhstan, 2012, N=1036, %.



The highest level of satisfaction (95-98%) with information services on an explanation of tax legislation occurred in Almaty, Akmola, Aktobe, West Kazakhstan, Kostanay, Kyzylorda and Pavlodar regions.

Performance on an explanation of tax legislation in the Mangistau (31 ↑), Aktobe (25 ↑) areas and in the city of Almaty (22% ↑) markedly improved.

Table 58. Satisfaction with information on the interpretation of tax legislation by regions, 2008-2012, %

	2008	2009	2010	2011	2012	Dynamics
Astana	45	67	63	77	81	4↑
Almaty	13	74	67	76	98	22↑
Akmolinsk region	74	93	93	85	96	11↑
Aktobe region	69	98	61	73	98	25↑
Almaty region	63	85	92	93	75	18↓
Atyrau region	39	83	38	66	78	12↑
East Kazakhstan region	77	92	88	89	92	3↑
Zhambyl region	65	95	73	70	77	7↑
West Kazakhstan region	54	88	75	90	98	8↑
Karaganda region	72	60	97	76	81	5↑
Kostanay region	79	94	99	98	98	-
Kyzylorda region	32	96	75	85	97	12↑
Mangistau region	52	21	53	60	91	31↑
Pavlodar region	70	92	92	90	98	8↑
North Kazakhstan region	73	81	69	89	79	10↓
South Kazakhstan region	53	95	94	83	82	1↓
Total	58	82	77	81	90	9↑

Table 59. Rating of Regions by degree of satisfaction of legal entities with information to explain tax law in general, 2012, N=1036.

Regions	%	Average
Almaty	98	4,8
Aktobe region	98	4,6
West Kazakhstan region	98	4,9
Kostanay region	98	4,8
Pavlodar region	98	4,8
Kyzylorda region	97	4,7
Ақмолинская	96	4,8
East Kazakhstan region	92	4,6
Mangistau region	91	4,6
South Kazakhstan region	82	4,3
Astana	81	4,3
Karaganda region	81	4,2
North Kazakhstan region	79	4,4
Atyrau region	78	4,3
Zhambyl region	77	3,9
Almaty region	75	4
Average for Kazakhstan	90	4,5

Respondents were invited to give their suggestions for improving procedures for providing information; respondents' answers are presented in the table below.

Table 60. Wishes to improve business procedures for providing information, 2012, %

On the part of tax officials	%
Need a separate individual or department who will provide advice on all matters on the phone and not be engaged in other ongoing work	3,4
More skilled workers should inform	3,1
Increase the speed of service	2,5
Increase the number of consultants	2,0
Increase the number of phones among specialists	1,9
Introduce the possibility of communication with the specialist in district tax online	1,9
Increase the level of professionals	1,8
Must be patient workers / counselors	1,5
Select a tax consultant in rural Tax Committees	0,4
Increase the number of inspectors on the registration and deregistration of cash registers	0,2
All staff should always be aware of changes in the tax laws / programs in consultation	0,2
Quality of information, services and timeframes,%	
Quality consultations by phone / mobile phone / phone confidence	4,5
Clarity and accessibility of information	4,2
Quickly provide the information	4,2
Promptly update the information	2,9
Careful and reasonable provision of information	2,7
Simplify everything	2,7
Accessible form of providing information	2,6
To give specific answers on all questions	2,5
Reliability of information	2,5
Timely warning about changes	2,3
Requests and responses to send and receive electronically	2,1
Improve the speed of the server	2,1
Clarity of information in Russian	1,9
Increase the number of e-services	1,8
Understandable language	1,7
Simplify / facilitate and improve tax reporting forms / various forms and applications, etc.	1,6
Reduce registration time	0,2
Extend the time for acceptance of documents and complaints information to 19 PM	0,2
Information-technical support	
All entries must be in electronic form and open the electronic call-center	4,6
All information must be on the internet resource	2,9
The letters of an expository nature require more detailed answers, not a reference to the articles of legislation of RK	2,6
Distribute more information in the media	2,5
Changes to the law to provide to e-mails of organizations	2,5
Develop the possibility to receive answers in electronic format on the personal email address	2,5
Availability of telephone	2,3
Promptly report all the innovations through the website of Tax Committee	1,8
You need to install a scrolling on the electronic scoreboard on all information	1,8

Placing information boards / more informative material on the stands	1,6
More visuals	1,4
Provide on the Website comments for changes in the tax legislation	1,2
Send a notification of the amount of taxes payable and the terms of payment, the date of the patent through SMS messages	1,1
Not enough information to explain legislation	0,9
Provides online answers	0,8
Receive all the information in one place	0,8
Notify of updates by email	0,7
Improve quality of computers, communications	0,7
Differentiate the process of receiving information for individuals and legal entities	0,6
Produce a weekly newspaper about all the changes	0,3
Separate phone for state institutions	0,3
Tax Information in the Kazakh language	0,2
In the Taxpayer's Cabinet in the function "find forms" to make the appearance of automatic form-filling templates	0,2
Provide a sufficient number of forms in Kazakh	0,2
Seek clarification from the developers to eliminate errors in tax reporting	0,2
Improving the operation / maintenance of electronic scoreboards	0,2
Develop a data query operations over a long period of years in the dynamics	0,2
Install the terminals in the hall of the Tax Committee	0,2
To introduce in the taxpayers' Cabinet a page with dates of tax inspections	0,1
Training	
Holding free seminars for taxpayers to explain innovations in the legislation	2,3
Conduct more workshops more informative	1,4
Training in the use of electronic tax programs taxpayers	0,2

Tax reporting

In the next phase of the survey businesses were asked about tax reporting, how many forms they have to rent for the year, which means do they use for tax reporting and whether they are satisfied with the procedure.

Table 61. Forms of delivery of tax reporting and satisfaction, 2007-2012, %.

	Form of reporting						Satisfaction				Comparison with 2011
	2007	2008	2009	2010	2011	2012	2009	2010	2011	2012	
Over the Internet from your computer out of the office, at home	63	43	44	53	58	58	77	90	97	94	-3
With Terminal of taxpayer from the office of the tax authority	13	26	20	28	19	34	84	87	96	94	-2
Without prior arrangement on paper	24	42	36	27	25	12	91	79	92	89	-3
By registered letter with acknowledgment	3	6	6	7	5	1	86	56	92	87	-5
Without prior arrangement on magnetic media	8	12	9	5	4	0	93	48	90	-	-
Through an intermediary	-	-	2	3	2	5	96	35	76	95	19

Most respondents (58%) rent tax reporting electronically through the Internet from their computers in the office or at home, while 34% rent tax reports with "Terminal of taxpayer" from the office of the tax authority.

The percentage of respondents who give tax report in person on paper and by registered letter with acknowledgment continues to decrease. Almost no one passes tax returns on magnetic media.

Taxpayers appreciate the opportunity of tax reporting over the Internet from their computers from the office / home; this explains the high percentage of taxpayers, because they value the degree of satisfaction with the manner of delivery of tax reporting. In this case, all mark hovering, overloaded servers during the reporting period, which takes time and causes inconvenience to taxpayers.

According to the study, on average, taxpayers hand over eight reporting forms, the most frequently cited number is o four forms and a maximum is 97 forms a year. The average amount of tax reporting forms presented in the table below.

Table 62. Number of tax reporting forms, (average).

	Small	Average	Large	IE	Total
2008	13	20	37	-	17
2009	7	12	21	-	9.5
2010	7	10	24	-	9
2011	7	10	24	-	9
2012	8	11	16	5	8

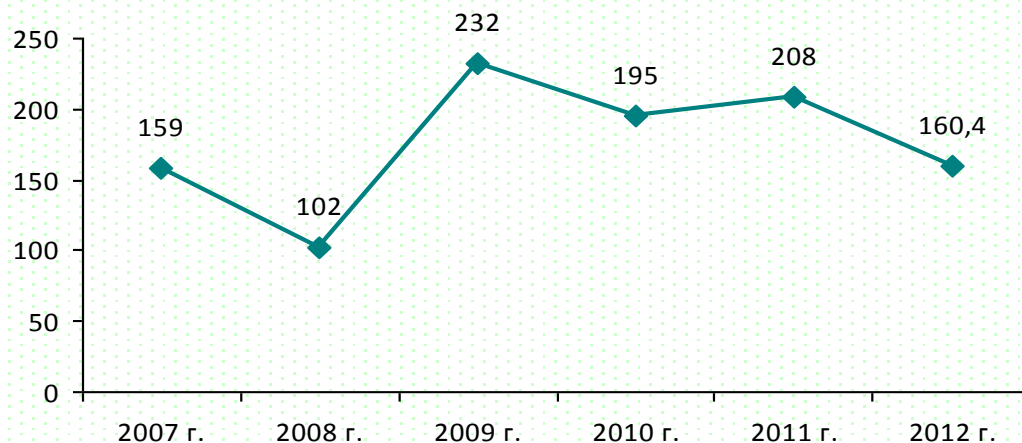
In general, the time required for the preparation and delivery of various types of tax reporting have remained at the level of research in 2011. For preparation of the corporate income tax deducted at source, time costs were reduced by 1 hour - from 21 to 20 hours, the maximum elapsed time reported by respondents remained at the same level. The time required for delivery of the report on value added tax just slightly decreased from 30 to 28 hours, and the change of the social tax from 26 to 23 hours per quarter. Preparation and delivery of corporate income tax (CIT) decreased to an average of 10 days per year compared with data of 2011. The maximum value of the time spent on all types of reporting remains at the level of research in 2011.

Table 63. Time required for preparing and submitting tax returns, the average

	2008	2009	2010	2011	2012	Maximum, 2012
Value added tax (VAT), hours per quarter	10 h.	30 h.	28 h.	30 h.	28 h.	1 month.
Social tax and personal income tax, hours per quarter	4+5 h.	14 h.	15 h.	26 h.	22,6 h.	1 month.
Corporate income tax deducted at source, form 101.04, hours per quarter	8 hours in year	27 h.	26 h.	21 h.	20 h.	1 month.
Corporate income tax (CIT), days per YEAR	2 months.	14 days	11,7 days	11 days	10 days	3 months.
Statement and declaration on imports from the countries of the Customs Union	-	-	-	-	40,8 h.	40 h.

Average time spent on preparation and submission of tax reports, which were evaluated as part of the monitoring (CIT, VAT, PIT and social tax) decreased to an average of - 160.4 hours, or 20 working days.

Figure 8. Time required filing tax returns, on average per year (hours), 2007-2012.



In terms of regions remains a difference of values of the indicator. However, it should be noted that this rate is largely dependent on the taxpayers than tax services. For example, the time spent on preparing tax report depends on experience in reporting and on his personal qualities such as lightness, speed of information processing, on the staff and turnover of the company, etc.

Table 64. The time required for preparing and submitting tax returns by regions, 2012.

The time required for the preparation and submission of tax reports	VAT, PIT and social taxes, CPN	VAT, CIT withheld at source, PIT and social taxes, CPN	VAT, CIT withheld at source, PIT and social tax, CIT, statement and declaration of import of the CU
Astana	213,0	267,4	303,2
Almaty	165,8	207,2	248,5
Akmolinsk region	154,6	196,5	237,9
Aktobe region	197,8	368,9	406,8
Almaty region	185,8	234,8	256,2
Atyrau region	112,5	142,8	163,7
East Kazakhstan region	78,6	91,8	120,9
Zhambyl region	163,5	211,9	250,9
West Kazakhstan region	199,5	215,4	242,6
Karaganda region	119,3	163,1	193,8
Kostanay region	112,6	162,9	177,0
Kyzylorda region	144,2	199,7	294,2
Mangistau region	136,9	165,9	212,1
Pavlodar region	163,3	208,3	264,5
North Kazakhstan region	176,3	206,0	280,1
South Kazakhstan region	131,6	164,6	179,4
Average for Kazakhstan	160,4	206,1	246,8

For software of tax services which are used by taxpayers, it should be noted that 57% of the respondents use the system of processing tax reports (SONO), 66% use "the Cabinet of a

taxpayer". Users of "the Cabinet of the taxpayer" evaluated the program by 3.3; SONO has been estimated at 2.9 points.

Table 65. Evaluation of software for tax services, 2012.

	Use,% of respondents				Assessment, average score			
	2009	2010	2011	2012	2009	2010	2011	2012
SONO (processing system of tax reporting)	63	61	57	64	3,2	4	4,3	2,9
e-inis-client	19	19	7	2	4,1	4,1	4,2	4,6
Web-based access to IP RNIION	8	7	5	2	3,9	4	4,2	4,6
IP EXCISE	5	4	3	2	3,9	3,9	4,4	4,6
Cabinet of taxpayer	-	55	66	74	-	4,4	4,4	3,3
SNA (accompanying note on alcohol)	-	-	-	5,6	-	-	-	4,5
CNS (supporting invoices for oil products)	-	-	-	3,3	-	-	-	4,8

The following table presents data on the assessment of the most used programs of Tax Services (SONO and the Cabinet of the taxpayer) for regions of Kazakhstan. The data show that the program SONO is most appreciated in Almaty (average score 4.1 out of 5 points). Program "Cabinet of the taxpayer" is the most appreciated in Kostanay region (average score 4.6 out of 5 points).

Table 66. Evaluation of the most used applications of tax services by region, 2012 r.

Regions	SONO		Cabinet of taxpayer	
	Average	Standard deviation	Average	Standard deviation
Astana	2,7	2,1	3,6	1,8
Almaty	4,1	1,7	2,7	2,4
Akmolinsk region	3,6	2,0	3,6	1,9
Aktobe region	3,4	2,0	3,4	2,0
Almaty region	2,0	2,2	2,9	2,2
Atyrau region	2,1	2,3	3,4	2,1
East Kazakhstan region	2,4	2,2	3,9	1,4
Zhambyl region	1,7	1,9	3,3	2,0
West Kazakhstan region	3,4	2,2	4,4	1,4
Karaganda region	2,1	2,2	2,5	2,1
Kostanay region	3,8	2,1	4,6	1,1
Kyzylorda region	2,9	2,3	2,5	2,4
Mangistau region	2,6	2,4	3,3	2,2
Pavlodar region	2,7	2,3	3,9	1,9
North Kazakhstan region	2,8	2,3	3,6	1,9
South Kazakhstan region	1,8	2,2	2,6	2,2
Average for Kazakhstan	2,9	2,2	3,3	2,1

In the whole country there is an increase in share of the taxpayers using software SONO and the Cabinet of the taxpayer, but the satisfaction with these products decreased slightly. Causes of dissatisfaction of taxpayers with tax services software products are presented in the table below.

Table 67. Causes of dissatisfaction taxpayers software products of TC, 2012, %.

Weak / negative characteristics of the Software Product	%
Often freezes / frequent crashes in programs	61,2
Slow software	39,0
The program SONO loads slowly / freezes / long loading	8,7
Small speed of programs / software often freezes during the report sent in the middle of months	7,2
Long processing of information / long to send reports / returns	4,4
Cabinet of a taxpayer often does not work KH	3,6
The unavailability of programs	2,4
Awkward interface for using / steps when performing actions not always clear	2,2
Failure to update software / forms are often changed	2,0
An error when loading programs	1,8
Not timely opened reports	0,8
Programs are often disabled	0,8
Weak / negative characteristics of server performance	
Server is not available	15
Overloaded servers	4,4
Problem with access to the server, especially in the reporting period	3,2
Weak / negative characteristics of software	
Frequent / endless software updates, especially SONO	14,7
Programs are flawed	9,1
Poor technical equipment of Cabinet of Taxpayer	7,1
Partial functionality of programs	5,0
Long wait time for an answer on personal accounts	3,0
Long wait for status / notification	4,6
The lack of information of the absolute account	1,8
Session ends very quickly	1,6
SONO program written in the old format	0,6
There are no programs in the Kazakh language	0,6
Receiving account statements only on the third day	0,6
There is no auto calculation in all the programs and forms	0,4
Unusual / complex form to fill	0,4

In a survey all the representatives of businesses were asked: "In general, what services provided by the tax authorities in electronic form do you know?" The results of answers about awareness of taxpayers are following:

- submission of tax reports – 93,4%;
- obtaining information about the absence / presence of the tax debt – 78%;
- extension of the deadline for filing tax – 57%;
- submission request for a tax credit / return – 56%;
- suspension of tax filing – 52%;
- Review of tax reporting – 57%;
- receiving tax forms for export / import of goods in Customs Union – 36%;
- Issuance of a decision on the application of the special tax regime – 33%.

66.4% of respondents know about possibility of obtaining information about the absence / presence of the tax debt in electronic form via the portal "e-government» (www.e.gov.kz); respectively, 33.6% of respondents are not aware of such a possibility.

Wishes of the taxpayers of the services tax services, which they would like to receive in electronic form, are presented in the table below.

Table 68. Wishes of taxpayers for tax services in electronic form, 2012 , %.

Application / Certificates / Statements / Forms / Notices	%
Certificate of absence / presence of debt	7,4
All types of certificates in electronic form	1,9
Providing an application for credits and refunds / offsetting	1,7
Notification of indebtedness	1,6
Extract from the account / for each tax	1,3
Issuance of certificates in several copies / add button on issuing multiple certificates	0,7
Notice of impending tax audit	0,5
Take the statement on IE to replace / change registration information	0,4
Application for extension of a patent	0,4
Application for credits / refunds	0,4
Notice of Arrears	0,3
The application for re-registration of IE / termination of IE	0,2
Statement of certain taxes for certain years	0,2
Extended statement	0,2
Notification of registration and deregistration	0,2
Application for extension of electronic key	0,1
Certificate of residency	0,1
Certificate about founders / the only founder	0,1
Filing form 911	0,1
Information on legislation	
Changes in tax legislation / innovations	3,7
Explanation of tax legislation	2,7
Decisions, protocols, regulations	0,2
Types of documents / services	
The Reconciliation Report	1,8
Receiving of tax reporting	1,8
Registration / receipt / replacement / re-registration of an electronic key	1,4
Documents / information in electronic form shall be taken anywhere, as official	1,4
The payment of taxes on transportation / land / property	1,3

Receiving tax forms / applications for export (import) of goods under the customs union	0,9
Extension of the of tax reporting / debt	0,9
Suspension of the provision of tax reporting	0,9
Reply notification (complete and return) / response to the notification	0,8
Update on tax programs	0,7
Review of tax reporting	0,6
Submission of an application form (VAT, etc.)	0,6
Personal account of the taxpayer / daily update account	0,5
Registration of IE	0,5
issuance of a patent	0,5
Issuing a decision on the application of the special tax regime	0,5
Registration	0,3
Arrears of taxes on transport, property, land	0,3
Registration of cash registers / Deregistration and staging of cash registers	0,2
Violations and penalties	0,2
Assessed on the tax / transfer income from one tax to another	0,2
Applications 17 and 19	0,1
Registration and change details of a legal entity	0,1
Forms 320 and 328 and to get feedback on these and indirect taxes	0,1
Get through Cabinet Taxpayer 'personal account of historic	0,1
Obtaining a license for alcohol products	0,1
Payment for patent electronically	0,1
Liabilities for method of offsetting liabilities	0,1
Different types of advocacy services	
Answers to questions on interpretation of tax legislation	2,2
All the background information / list of all the documents	1,4
Service "question and answer" / consulting electronic call-center	0,8
Consulting services / receiving information on emerging tax issues	0,8
Receive notifications and mailing in the form of SMS and email	0,8
A reminder of the date of the tax reporting / On the timing of submission of the declaration	0,5
Consultation via Skype with the tax authorities	0,4
Filing letters and appeals	0,3
Individual site to explain the tax issues	0,3
Responses to complaints	0,1

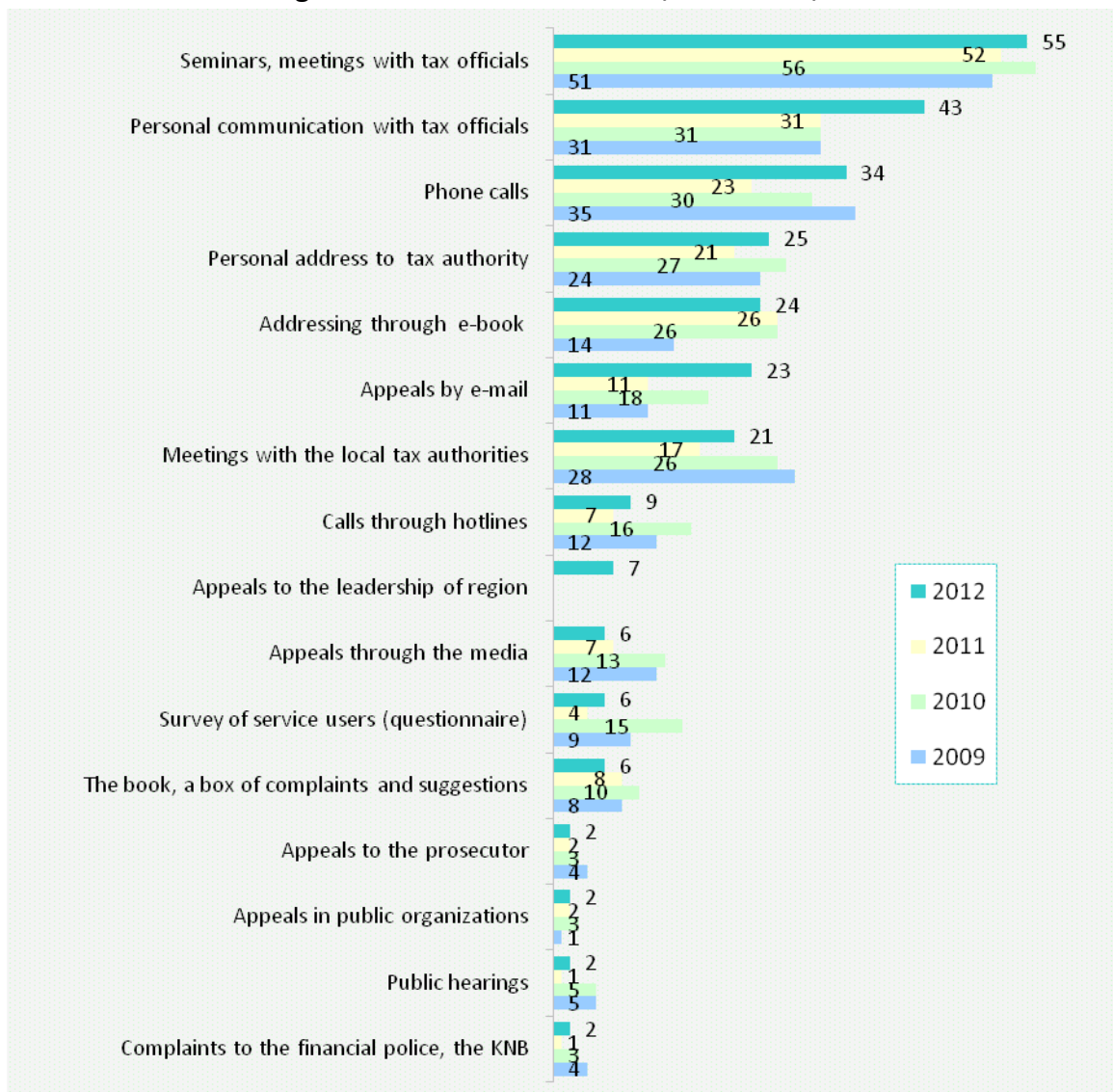
Feedback

Methods of feedback

The most effective ways of feedback, as well as in the results of previous studies, are seminars, meetings with tax officials (55%). Among the most effective ways to transfer opinions / suggestions marked by personal are communication with employees of tax services (43%), phone calls (34%) and personal address to the tax authority (25%).

Significantly increased the proportion of taxpayers who consider the most effective ways to transfer views/suggestions and problems through personal communication with employees of tax services (12% ↑), phone calls (11% ↑) and the treatment by e-mail (12% ↑).

Figure 9. Methods of feedback, 2009-2012, %



Compared with 2011 the three most effective ways to contact changed. In 2011 the most effective were workshops, meetings with tax officials, personal communication with tax officials and circulation through the site www.salyk.kz, in 2012 these forms are workshops, meetings with tax officials, personal communication with employees and tax services and phone calls.

The following table shows effective ways of feedback across the regions. These data indicate that an effective way of feedback differ by region, somewhere most taxpayers prefer

seminars, meetings with tax officials, about preferred personal communication with the tax officers, etc.

Table 69. Methods of feedback for regions, 2012, %

	Astana	Almaty	Akmolinsk region	Aktobe region	Almaty region	Atyrau region	East Kazakhstan region	Zhambyl region	West Kazakhstan region	Karaganda region	Kostanay region	Kyzylorda region	Mangistau region	Pavlodar region	North Kazakhstan region	South Kazakhstan region	Total
Seminars, meetings with tax officials	33	50	75	76	46	46	53	48	-	44	89	68	57	46	65	26	55
Meetings with the local tax authorities	16	25	18	29	13	23	25	17	3	15	72	27	16	10	13	12	21
Appeal to the leadership of the republic or through a blog	11	13	3	5	9	5	5	5	1	5	7	2	8	4	4	6	7
Personal address to tax authority	32	28	12	40	24	14	28	42	15	17	22	6	29	28	14	38	25
Personal communication with tax officials	32	40	47	57	38	26	48	55	66	32	65	38	23	39	65	28	43
Addressing through the e-book offers online www.salyk.kz	37	35	14	23	28	22	16	21	46	8	22	15	35	16	18	10	24
Treatment by e-mail	19	33	19	11	32	19	9	15	5	28	51	15	25	21	19	32	23
Phone calls	20	27	41	36	21	18	33	27	49	29	70	50	37	35	47	30	34
Addressing through hotlines	11	8	4	6	13	4	8	6	-	8	5	22	11	13	3	26	9
Appeal to the prosecutor	3	6	-	2	1	1	1	-	-	2	1	6	4	-	-	2	2
Complaints to the financial police, the KNB	3	2	-	2	-	-	-	2	-	1	1	5	6	-	1	-	1
Appeal to public organizations	1	4	1	2	-	3	1	2	-	7	-	3	4	-	-	-	2
Appeal through mass-media	1	7	6	5	8	4	-	12	14	7	3	8	7	3	2	14	6
The book, a box of complaints and suggestions	7	9	4	5	4	4	11	4	4	10	-	3	6	5	2	14	6
Survey of service users (questionnaire)	5	10	10	4	10	8	5	6	5	1	1	1	10	8	5	-	6
Public hearings	1	2	4	1	-	4	-	1	-	2	1	4	7	-	2	1	2
In social networks	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The image of tax service of Kazakhstan

Monitoring efforts show that every year a positive image of Kazakhstan tax authorities is formed. Thus, for all positive characteristics of the image of the tax authorities there has been increase in the percentage of respondents agreed with the proposed statements. In a survey in 2011, 67% of respondents said that "The services provided by the tax authorities of the city (district), improving from year to year," in 2010, the share of these respondents was 63%; in 2012

already 92% of the respondents tend to agree or strongly agree with this statement. Trust in tax authorities significantly increased from 51% in 2010 to 67% in 2011 and to 91% in 2012. In order to compare present results with results of previous studies - see the chart below, which shows the image of local tax services for 2012 and 2009 - 2011. We explain that in 2009-2011 the question asked only had two possible answers: "Yes" and "No". In the questionnaire in 2012 in response to this question the respondent was offered a five-point scale, where the respondent could choose the degree of agreement with statements about the image of proposed tax services in Kazakhstan. Scale corresponded to the following estimate: 1 - strongly disagree, 2 - rather disagree, 3 - agree and disagree, 4 - mostly agree, 5 - strongly agree and 98 - failure to respond.

In general, the vast majority of taxpayers agree with statements characterizing the positive tax officials in Kazakhstan.

Note that 5% of respondents disagreed with the statement that local tax authorities are not corrupt, and 9% of respondents refused to answer this question.

The results of answers to these questions in the context of regions are in the Annex to the report (Applications Table 5.6).

Figure 10. Image of local tax services, 2012, %.

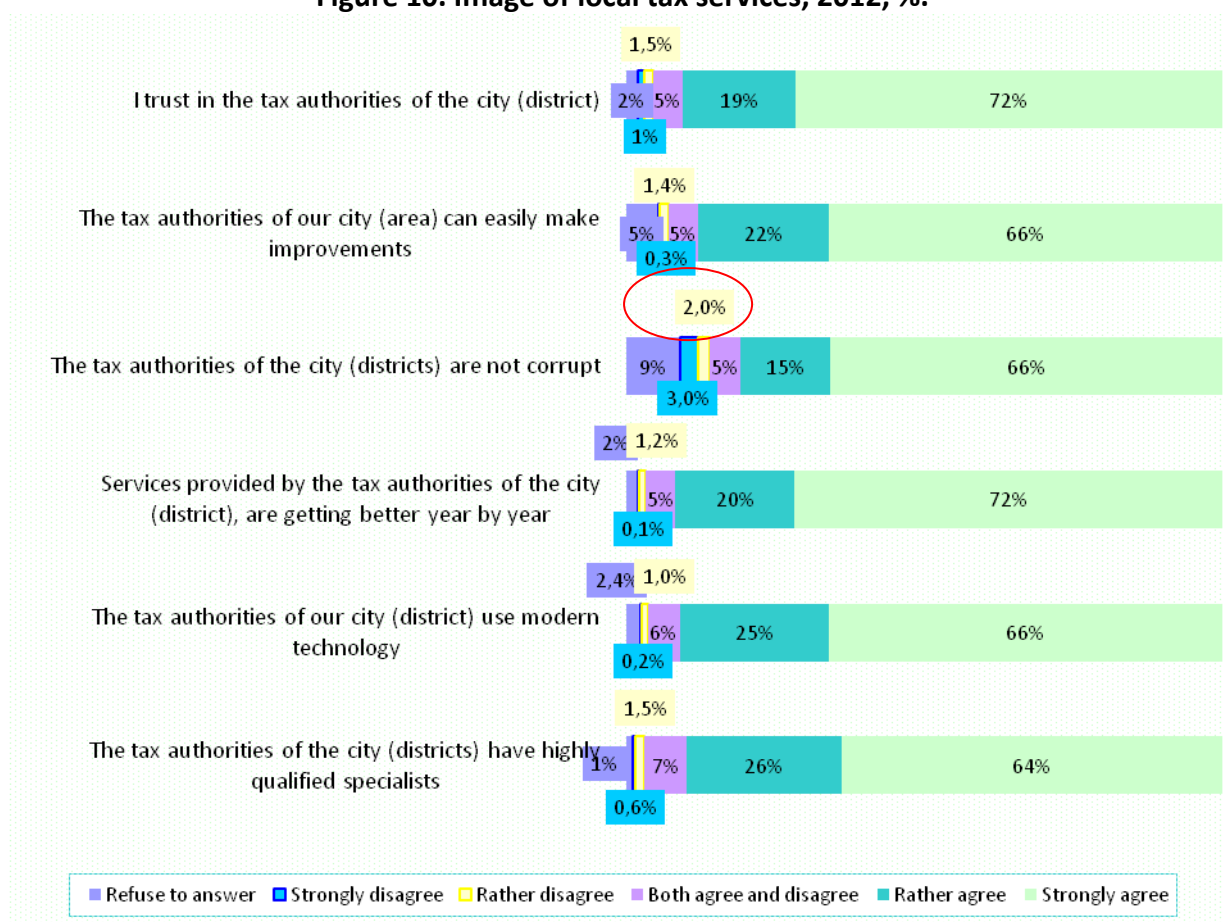
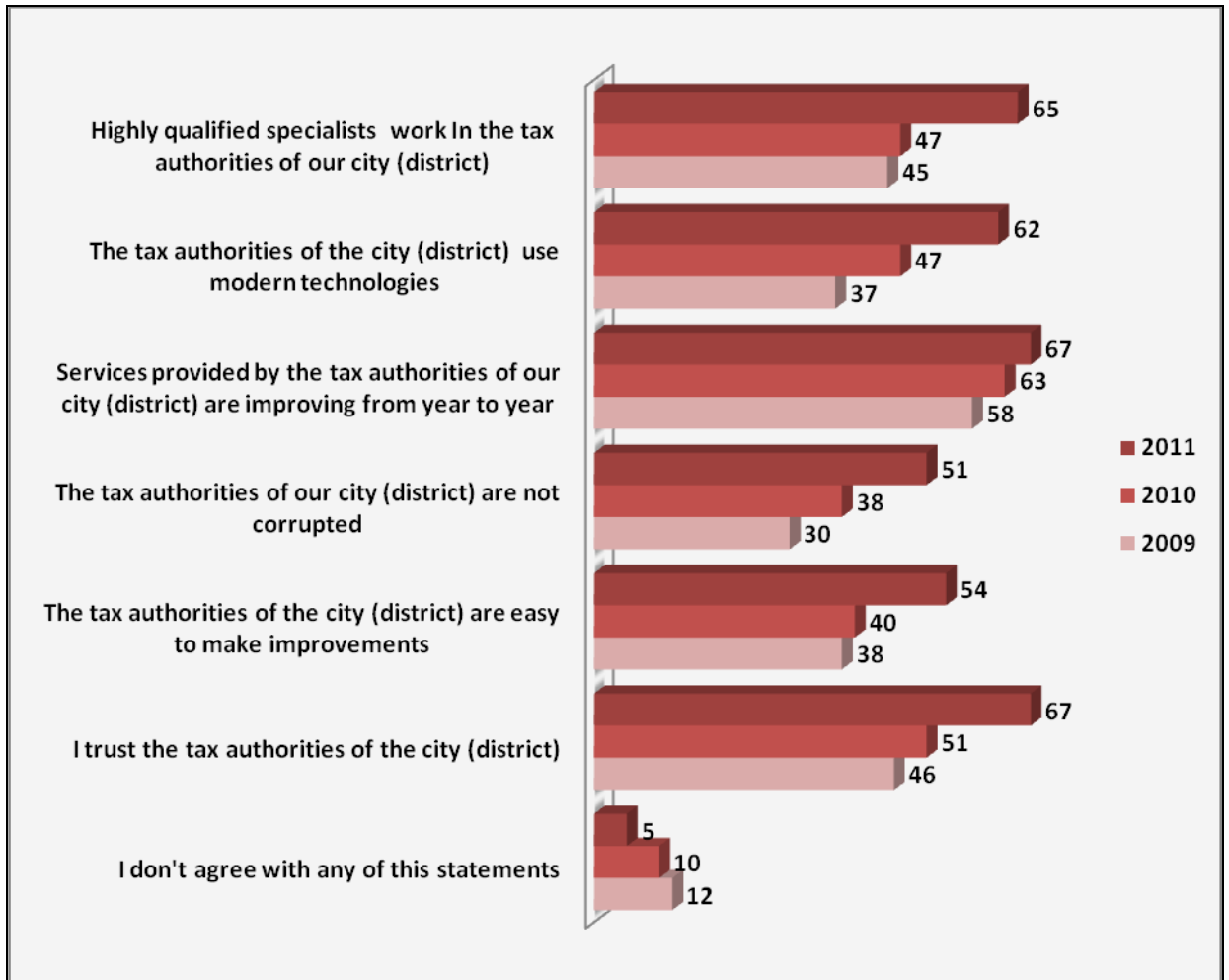


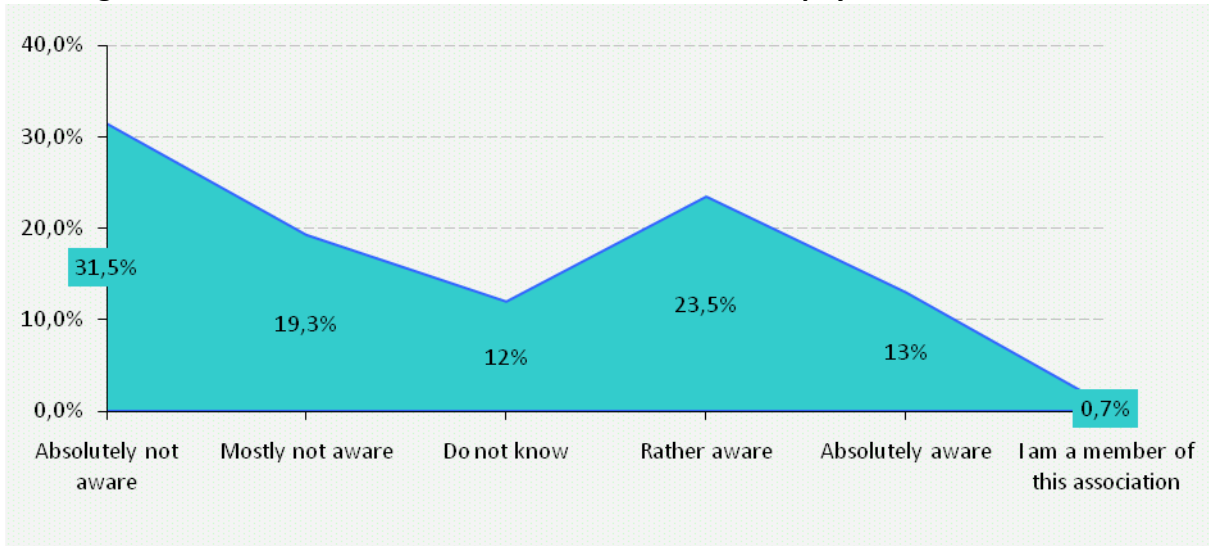
Figure 11. Image of the local tax services, 2011, %.



Awareness about activities of Association of Taxpayers of Kazakhstan

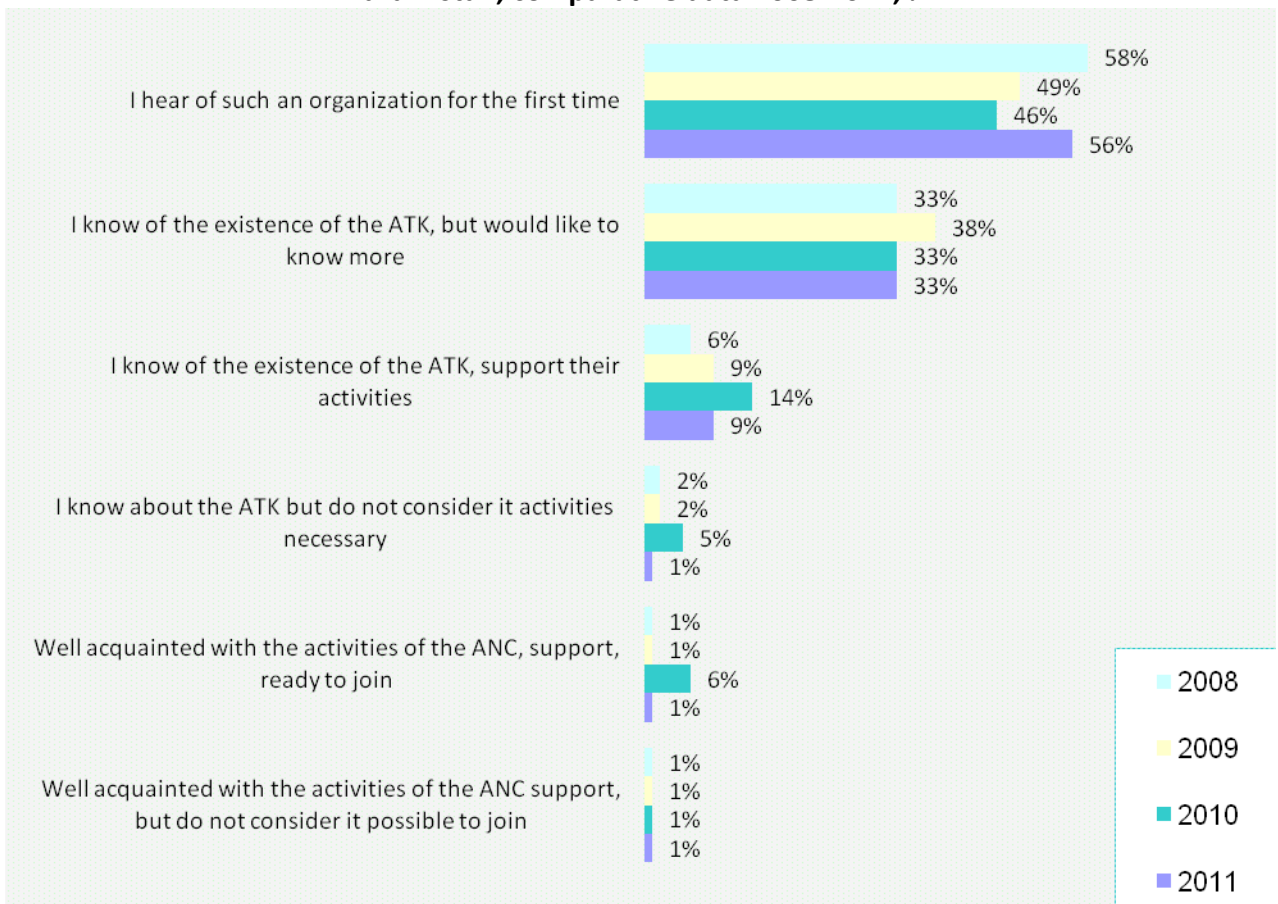
All respondents were asked: "Are you familiar with the activities of the Association of Taxpayers of Kazakhstan (ATK)?" The results of the answers are given below. In general, it can be noted that awareness of the activities of the ATK significantly increased. One of the reasons of awareness is a real activity of ANK, including triggered "Monitoring the quality assessment of tax services," the results of which are used for practical solutions to improve the quality of services for tax in Kazakhstan.

Figure 12. Awareness of activities of Association of Taxpayers of Kazakhstan, 2012, %.



In 2012 the questionnaire was modified and the question assessing awareness taxpayers about the ATK was changed, but, nevertheless, a comparison with previous years is possible. For this purpose, below is a diagram showing the awareness of the activities of the ATK in 2008-2011. If in 2011, more than half of respondents (56%) in this category indicated that they heard about the Association for the first time, according to data of 2012 unfamiliarity with activities of this association was reduced to one-third (31.5%). Accordingly, the rest of the respondents to some extent familiar with the Association, at least, have heard that there is an Association of Taxpayers of Kazakhstan.

Figure 13. Awareness of legal entities about activities of Association of Taxpayers of Kazakhstan, comparative data 2008-2011, %.



In terms of regions, taxpayers from West Kazakhstan and Kostanay regions, the city of Almaty are well aware of the activities of the ATK. It is noteworthy that in these regions there is a high level of satisfaction with the quality of tax services in general.

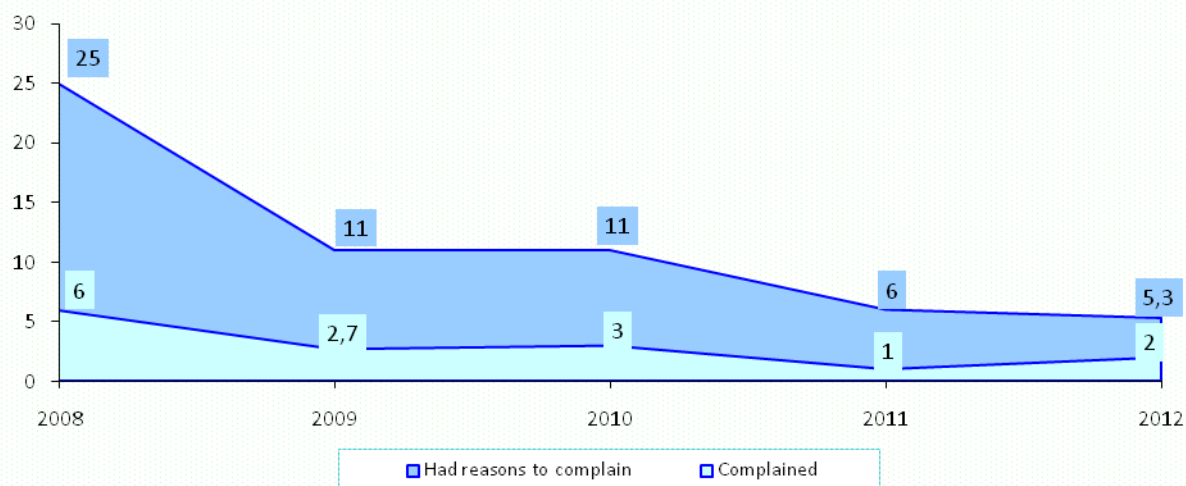
Table 70. Awareness of the activities of the ATK by region, 2012, %.

	Completely unfamiliar	Mostly not familiar	Hard to say	Mostly familiar	Very familiar	I am a member of this association
Astana	44,6	25,3	6,7	12,7	10	0,7
Almaty	27,5	10,9	6	27,6	25	3
Akmolinsk region	21,8	29	22,7	20	6,4	0
Aktobe region	18,2	21	29	22,7	9	0
Almaty region	46,4	21,4	16	14,3	2	0
Atyrau region	43,7	14,3	16	16	10	0
East Kazakhstan region	34,5	28,2	11,8	19	5,5	1
Zhambyl region	37,3	50	4,5	7,3	1	0
West Kazakhstan region	2,7	17,3	3,6	44,6	31	1
Karaganda region	31	10	4,5	42	10	2,7
Kostanay region	10	8	17,3	38,2	26,4	0
Kyzylorda region	31,8	23,6	18,2	16,4	10	0
Mangistau region	62,7	11,8	4,5	12,7	8,2	0
Pavlodar region	41	16,4	21	19	2,7	0
North Kazakhstan region	30	21	9	30	10	0
South Kazakhstan region	23,4	14,4	11,7	31,5	19	0
Average for Kazakhstan	31,5	19,3	12	23,5	13	0,7

Complaints of entrepreneurs

According to a study in 2012 5.3% of the respondents had reason to complain, 2% of respondents complained.

Figure 14. Comparative data on complaints of entrepreneurs, 2008-2012, %



Compared with 2008, there is a steady decline in the proportion of entrepreneurs who have had reason to complain when receiving tax services. As in previous years, there is a difference between the legal entities who had reason to complain and those who eventually complained to the survey this year, the difference is smaller.

As with the results of previous studies, this study has confirmed that taxpayers often do not file a complaint because they do not believe that the complaint will help solve the issue, respectively, do not want to spend the time and effort to the same petition may have negative consequences for businesses.

Table 71. The main reason why the taxpayers do not file a complaint, 2009-2012, %.

	2009	2010	2011	2012
I do not want to spend the time and effort	42	42	49	45
I do not believe that it will help solve the case, it is useless	37	34	50	43
Fear of negative consequences for themselves	29	28	39	21

The reasons for complaint were in all regions. Entrepreneurs from Almaty and South Kazakhstan regions and Astana city had more often had reason to complain. There is a significant decrease in the proportion of those who wanted to complaint in Atyrau, Mangistau, East Kazakhstan and Karaganda regions.

Table 72. Had reason to complain by region, 2011r.-2012, %.

	Had reasons to complain		Difference
	2011 г.	2012 г.	2011-2012.
Average for Kazakhstan	6%	5,30%	0,7%↓
<i>Regions with decline in the proportion of those who want to complain</i>			
Atyrau region	20%	9,8%	10,2%↓
Mangistau region	14%	6%	8%↓
East Kazakhstan region	13%	5,5%	7,5%↓
Karaganda region	11,8%	4,5%	7,3%↓
Almaty	5,4%	2,6%	2,8% ↓
Kostanay region	3%	2%	1%↓
South Kazakhstan region	13%	12,6%	0,4%↓
<i>Regions with increase in the proportion of those who want to complain</i>			
Almaty region	7,7%	13,4%	5,7%↑
Astana	9,7%	12,7%	3% ↑
North Kazakhstan region	5%	8%	3% ↑
Zhambyl region	2%	3,6%	1,6% ↑
Pavlodar region	0%	1%	1% ↑
Aktobe region	5%	5,5%	0,5% ↑
Ақмолинская	1%	1%	-
West Kazakhstan region	1%	1%	-
Kyzylorda region	1%	1%	-

In 2012, the highest number of complaints was noted in the following regions:

- South Kazakhstan region – 5,4%;
- Atyrau region. – 5,4%;
- Astana – 4%;
- Karaganda region – 3,6%;
- Aktobe region – 2,7%.

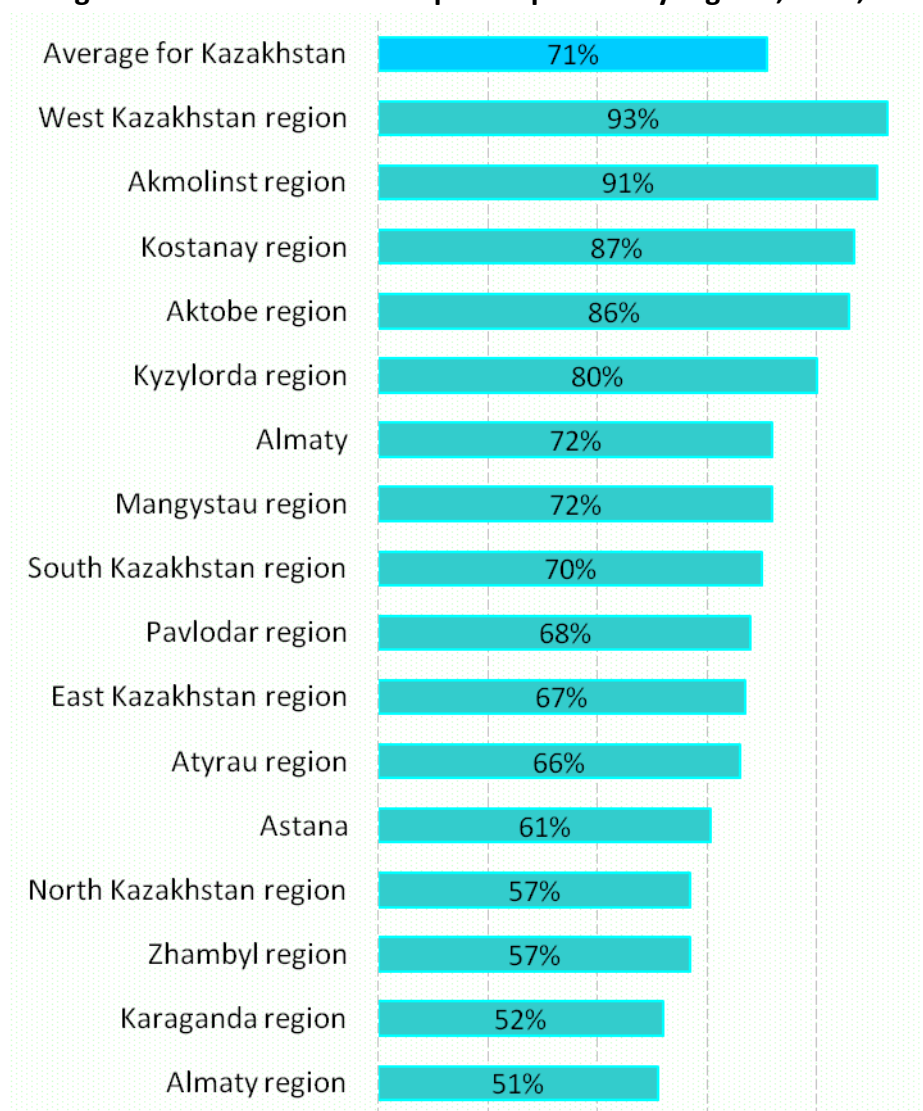
Table 73. Distribution of answers to the question "Did you complain?" By region, 2012, %

	Did you complain?	
	Yes	No
Astana	4%	96%
Almaty	2,6%	97,4%
Akmolinsk region	0%	100%
Aktobe region	2,7%	97,3%
Almaty region	1%	99%
Atyrau region	5,4%	94,6%
East Kazakhstan region	1%	99%
Zhambyl region	2%	98%

West Kazakhstan region	1%	99%
Karaganda region	3,6%	96,4%
Kostanay region	0%	100%
Kyzylorda region	1%	99%
Mangistau region	1%	99%
Pavlodar region	0%	100%
North Kazakhstan region	1%	99%
South Kazakhstan region	5,4%	94,6%
Average for Kazakhstan	2%	98%

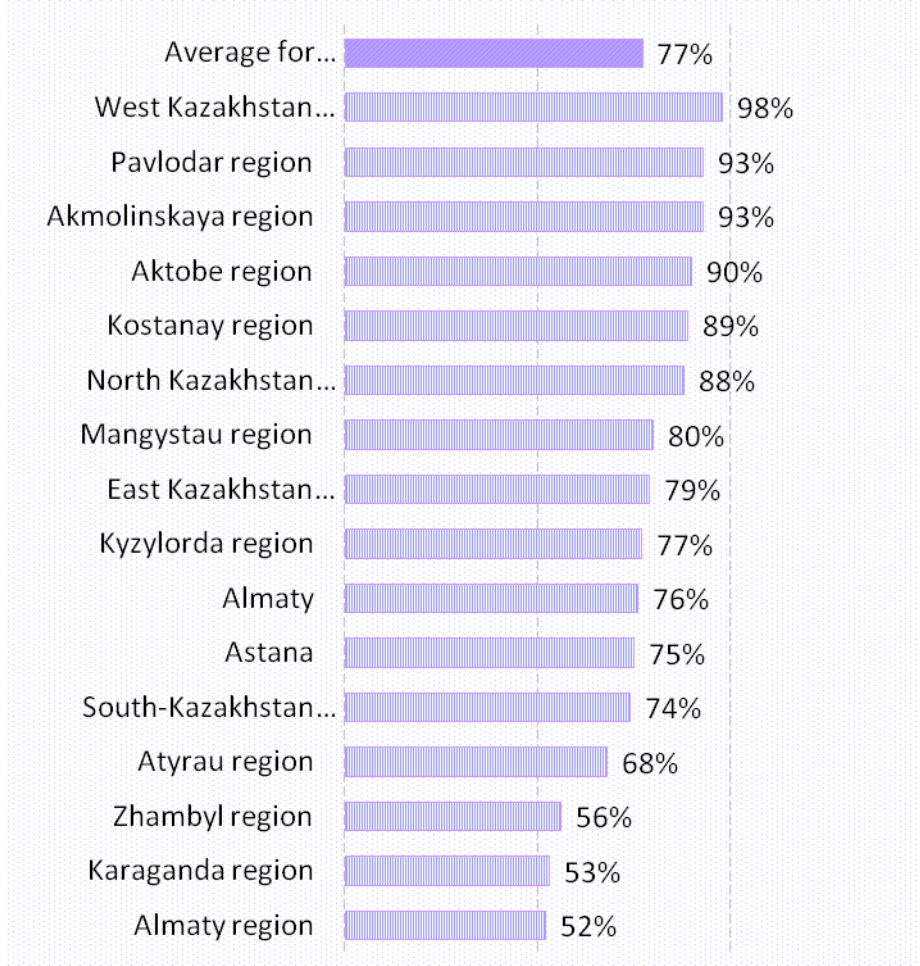
The share of taxpayers informed about the procedure of complaints: 62% in 2010, 64% in 2011, and 71% in 2012. Most respondents in the regions know how to file a complaint, less informed are taxpayers Karaganda and Almaty regions.

Figure 15. Awareness of complaints process by regions, 2012, %



The share of taxpayers who believe that information on the complaints sufficiently available: in 2010 - 55%, in 2011 - 65.5%, in 2012 - 77%.

Figure 16. Accessibility of information on complaints process by regions, 2012, %



Compared to 2011, the proportion of taxpayers who are satisfied with the procedure of receiving complaints from tax officials decreased by 10%. The share of taxpayers satisfied with terms of complaint dropped by 7%.

The percentage of respondents who are satisfied with the outcome of a complaint has not changed. All these data indicate that the procedure for complaints requires revision: the majority of taxpayers do not want to deal with this procedure; the same people who complained are not satisfied with a number of parameters of the procedure.

Table 74. Comparative data on satisfaction with complaints procedures, %

Satisfaction	2009	2010	2011	2012
Admission procedures for complaints	65	57	71	61
Timing of complaint	55	50	43	36
Outcome of complaints	60	58	50	51
Objectivity of complaint	-	-	-	46

Respondents gave their suggestions for improving procedures for complaints from the point of view of entrepreneurs:

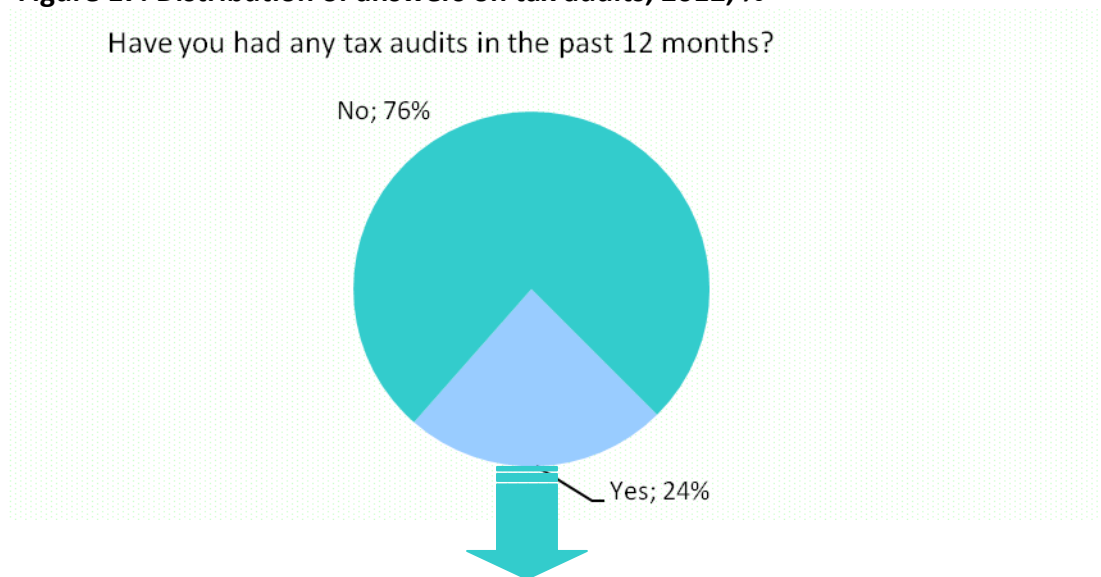
- Speed up the procedure for dealing with complaints 24%
- Reduce the time of administration of complaints 14%

- resolve complaints strictly according to the law 10%
- collect less papers and documents 10%
- go towards helping to resolve issues 10%
- allow time for correction of errors 7%
- file a complaint to the authorities directly 7%
- should consider filing a complaint, as the client's right 3%
- fair treatment 3%
- introduce e-book complaints through the office of the taxpayer 3%
- Appoint a person to consider complaints 2%.

Tax audits

In a study of 2012 a number of questions about tax audits were inserted. Overall, 24% of businesses had tax audits in the past 12 months.

Figure 17. Distribution of answers on tax audits, 2012, %



How many tax audits were in the last 12 months?	
1 audit	76,6%
2 audits	12,2%
3 audits and more	11,2%
How many days was it?	
1-7 days	52,6%
8-20 days	18,4%
21-40 days	20%
40 days and more	9%
How many auditors were there?	
1 employee	62%
2-3 employees	36%
4-5 employees	2%

Most respondents (62%) did not encounter any problems with any of the time passing inspection, the other respondents who have had tax audits in the past 12 months (N = 483) encountered the following problems:

- imperfection of legislation, regulations 16,4%
- multiplicity of interpretation of tax legislation 12%
- delays in inspecting 8%
- lack of clear criteria for decision-making 6%
- error in the results of off-site control 6%
- biased reviewers 5%
- incompetence inspection 2%
- extortion by auditors 2%
- Rude attitude of inspectors 1%.

In a survey taxpayers were asked "Are you afraid of tax audits? » According to the answer: the majority of respondents (88.6%) are not afraid to tax audits, 2% refused to answer, 9% said they were afraid of tax audits. Those taxpayers, who are afraid of tax audits, were asked "why"; the answers were as follows:

- afraid of my mistakes – 24%;
- tax authorities always find something – 18%;
- the authorities have many powers – 18%;
- psychologically unpleasant – 13%;
- multiplicity of interpretations of tax laws – 13%;
- this is extortion – 11%;
- lack of objectivity on the part of auditors – 8%;
- biased reviewers – 6%;
- interfere with work – 5%;
- Demand bribes – 3%.

5.4% of respondents appealed the results of tax audits. Basically, they had to appeal: the amount of additional taxes (41%), the fact of penalties (32%), the facts of penalty fees (27%), the amount of additional accrual of interest (18%) and amount of additional accrual of fines (14%).

The results of the appeal are as follows: the complaint is granted in part - 30%, the complaint was not satisfied - 50%, the appeal is still ongoing - 20%.

PART II. SURVEY OF POPULATION

Demographic Information

In 2012, the sociological survey of the project "Monitoring and evaluation of tax services in Kazakhstan," covered 702 people from all regions of Kazakhstan. Demographic characteristics of respondents are presented in the table below:

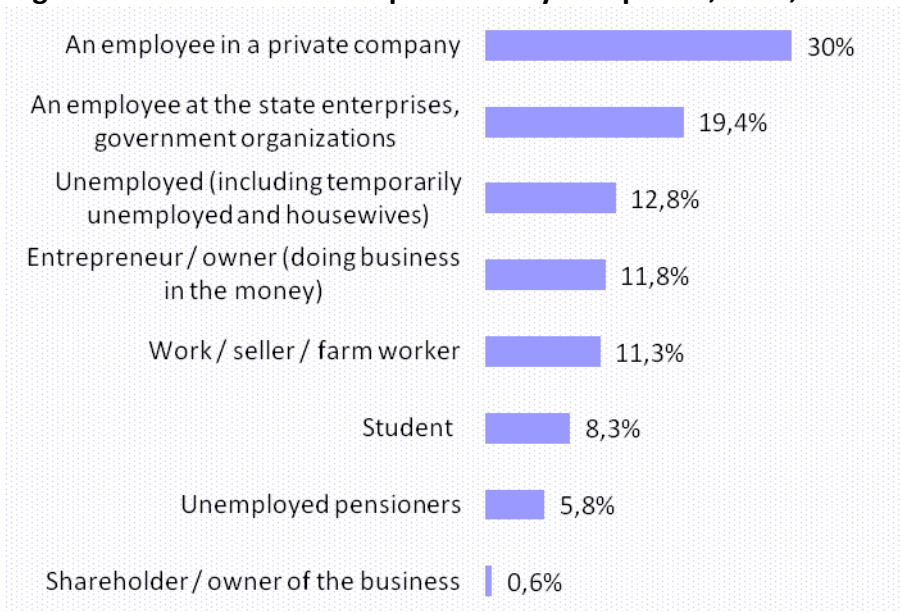
Table 75. Distribution of respondents by gender, age, ethnicity and education level, 2012, N=702.

Demographic Information		Amount	%
Total		702	100%
Gender	Men	273	39%
	Women	429	61%
Age	18-24	142	20,2%
	25-34	205	29,2%
	35-44	129	18,4%
	45-54	135	19,2%
	55-64	82	11,7%
	65 and older	9	1,3%
Nationality	Kazakh	500	71,2%
	Russian	145	20,7%
	Other	57	8,1%
Level of education	Lower secondary	6	0,9%
	Secondary and secondary special	274	39%
	Higher education	412	58,7%
	Have a degree	10	1,4%

Data by sex, age and ethnicity almost match statistics, i.e. the aggregate sample represents the population of Kazakhstan by demographic characteristics.

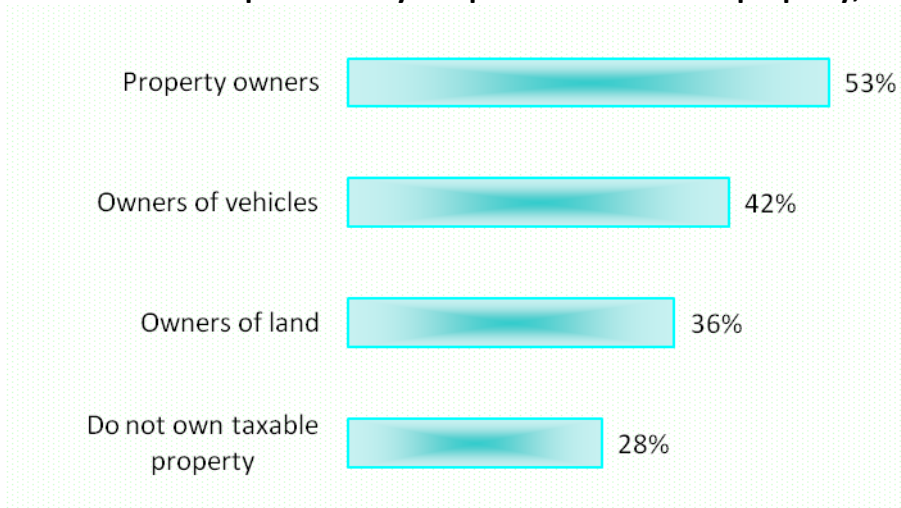
By the occupation the most part of respondent (73%) are economically active population; unemployed, including the temporarily unemployed and housewives - 12.8%, students - 8.3%, pensioners - 5.8%. Occupation of respondents is shown in the diagram below.

Figure 18. Distribution of respondents by occupation, 2012, N=702.



By the presence of taxable property respondents are:

Figure 19. Distribution of respondents by the presence of taxable property, 2012, N=702.



In the survey of 2012, as well as in 2011, all respondents were asked: "Have you heard that in 2013, the universal declaration of income will be introduced?". According to responses to this question, we note that 57.3% of people have not heard of such information, which is less than in 2011 by 10.7%, i.e. awareness of the universal declaration of income is gradually increasing.

Relatively low level of awareness of universal declaration (20% and below) is observed in Mangistau, Karaganda and South Kazakhstan, Almaty, Pavlodar and Zhambyl regions.

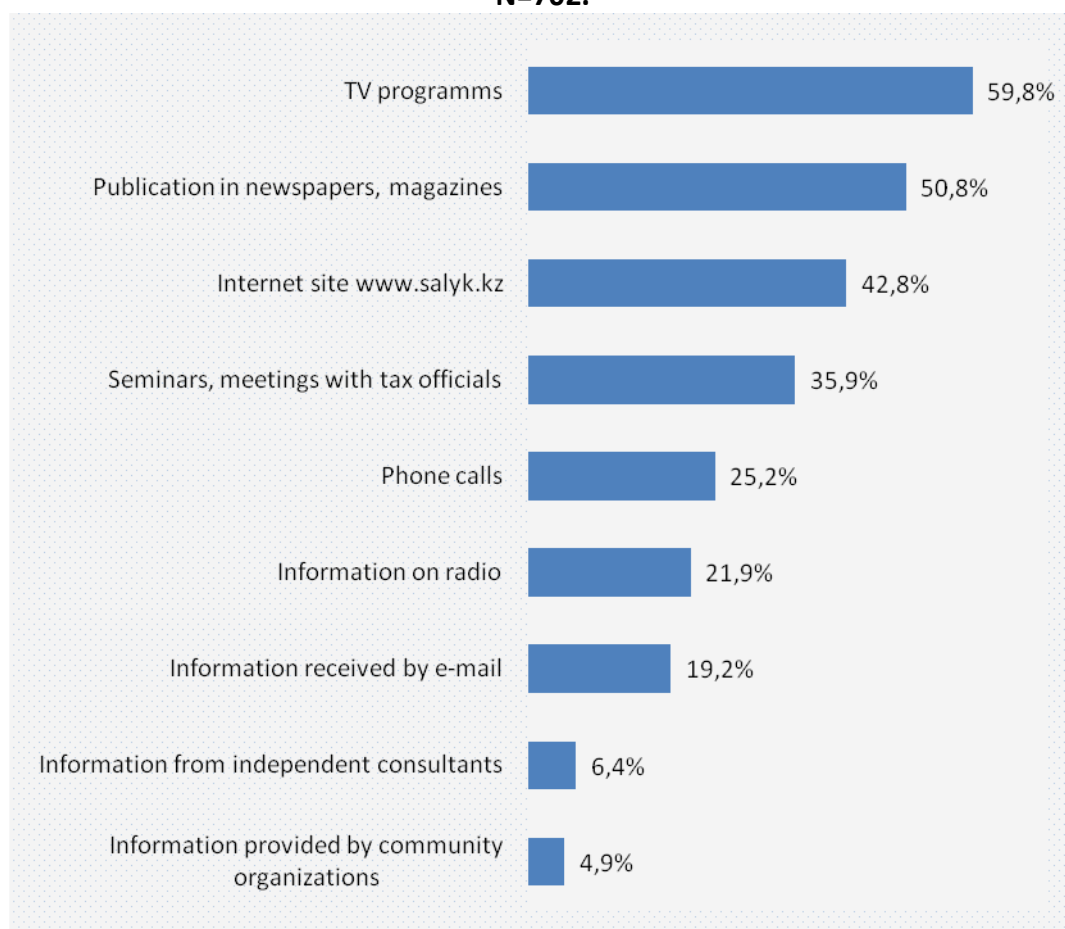
Respondents' awareness of this information by region is presented in the table below.

Table 76. Respondents who were aware of the universal declaration of income, by region of Kazakhstan, 2012, N=702.

Region	%
Kostanay region	90%
West Kazakhstan region	86,7%
Astana	53,5%
Almaty	53%
Kyzylorda region	52%
Akmolinsk region	50%
Aktobe region	46,7%
North Kazakhstan region	40%
East Kazakhstan region	36,7%
Atyrau region	30%
Mangistau region	20%
Karaganda region	18,7%
South Kazakhstan region	18%
Almaty region	16,7%
Pavlodar region	13,3%
Zhambyl region	6,7%
<i>Total awareness of Kazakhstan</i>	42,7%

In a survey of 2012 respondents in this category were asked to name effective ways in obtaining more information about universal declaration. The results of the answers to this question are shown in the diagram below.

Figure 20. Preferred methods of obtaining information about universal declaration, 2012, N=702.



In the survey, all respondents were asked: "In your opinion, is there a need to transfer the service tax services to Service Centers?". According to the responses, in general, the majority of respondents (70.2%) believe that there is no need. Data by region are shown in the table below.

Table 77. Distribution of answers to the need to transfer services tax services to Service centers by regions of Kazakhstan, 2012 r., N=702, %.

	Yes	No	Hard to say
Astana	14,9	76,2	8,9
Almaty	8,8	88,1	3,1
Akmolinsk region	10	73,3	16,7
Aktobe region	23,3	53,3	23,3
Almaty region	26,7	40	33,3
Atyrau region	16,7	40	43,3
East Kazakhstan region	20	53,3	26,7
Zhambyl region	6,7	46,7	46,7
West Kazakhstan region	13,3	86,7	0
Karaganda region	31,3	62,5	6,3
Kostanay region	3,3	66,7	30
Kyzylorda region	6,9	65,5	27,6
Mangistau region	20	53,3	26,7
Pavlodar region	13,3	76,7	10
North Kazakhstan region	10	60	30
South Kazakhstan region	10	82	8

Average for Kazakhstan	13,5	70,2	16,2
-------------------------------	-------------	-------------	-------------

Next, respondents were asked to explain their answer, that is, Why "Yes" or why "No". Respondents who answered that there is a need to transfer the service tax services to Service Centers found it difficult to explain their answer.

Respondents, who answered that this is not necessary, explained their answers as follows:

- The service centers have a lot of work, they are overloaded;
- Service centers not cope with the work of taxation;
- Incompetent employees on tax issues in Service Centers;
- Many bureaucrats in Service Centers;
- In Service Centers there will be slow service;
- Service Centers have long lines / serve a lot of people;
- There will be a mess, inefficiency, unnecessary problems;
- The service centers very often lost documents / chaos;
- Deteriorate the quality of service / complicate our lives;
- In tax offices you get services in one window, and in the service centers you would have to bypass 5-6 windows;
- Tax issues can be resolved only by tax authorities;
- The tax service has no queues;
- The tax committee are roomier;
- Poor service in Service Centers;
- Difficult to get timely advice because there are so many people;
- In the tax committees it is easier to execute and obtain necessary documents;
- Difficult to use services in Service Centers;
- The tax committee serve quickly;
- Time to obtain information will increase;
- We are already used to going to the tax committees.

It seems that this is yet another indicator of work of tax authorities, which represents a clear improvement of services in obtaining tax services. Thus, the respondents' answers in all regions show, that service in tax authorities in Kazakhstan has improved significantly, it is relatively better than in Service Centers. People get used to good service when receiving taxation services quickly, without the queues and in the spacious office.

Initial data

Frequency of appeal to the tax authorities by population

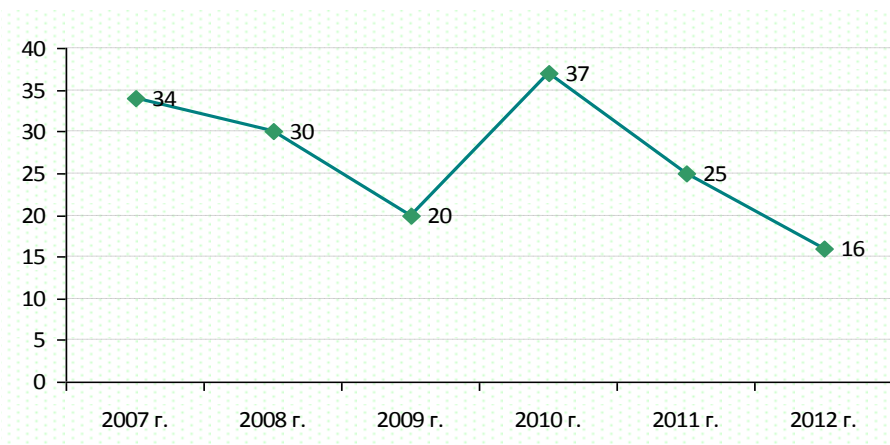
According to methodology of study of population, the survey covered urban and rural population aged 18 years and older who received one of the services for individuals by tax authorities in Kazakhstan.

Obviously, receiving such tax services as registration and authorization of the taxpayer and receiving of certificate about presence or absence of tax arrears, respondents mainly apply to tax authorities once a year. In rare cases, taxpayers of this category apply to the tax authorities for more than two times in obtaining a tax service.

Timing of service

Monitoring ongoing research shows that waiting time for obtaining a tax services is shrinking. According to results of the survey in 2012 the average for whole country is about 16 minutes.

Figure 21. Waiting in line, min., 2007 – 2012.



Overall, the maximum waiting time in the queue named by population significantly reduced: in 2011 the figure was 5.5 hours, on average in Kazakhstan, the results of the study in 2012 show the figure is 1 hour 4 minutes, on average, in Kazakhstan.

Table 78. Waiting time in a queue, 2012, N=702.

	Average, min.	Maximum, min
Almaty	6	20
Pavlodar region	7	20
East Kazakhstan region	7	20
North Kazakhstan region	8	25
West Kazakhstan region	9	20
Ақмолинская	10	35
Kostanay region	13	120
Almaty region	14	30
Aktobe region	14	30
Kyzylorda region	17	40
Atyrau region	18	60
Mangistau region	19	60
Astana	20	145
South Kazakhstan region	23	145
Karaganda region	33	140
Zhambyl region	45	120
Average for Kazakhstan	16	64

Following data is observed in regions:

- Less than all people are waiting in the queue in Almaty: 6 minutes on average.
- At the same time the minimum queuing observed in Pavlodar, East Kazakhstan, North Kazakhstan, West Kazakhstan and Akmola regions;

- More than half an hour, on average, people spend in the queue in Karaganda and Zhambyl regions;
- The maximum waiting time is fixed in Astana and the South Kazakhstan region.

The study in 2012 show that waiting period of tax services remained at the level of data in 2011, and compared with 2010:

- Time to provide tax services to the population reduce. Delivery of documents, according to a survey in 2011, takes an average of 3 days, in 2010, took an average of 4 days;
- One percent of the respondents (7 people) reported that they had to wait for one month to receive service;
- Service for registering or changing data of a taxpayer takes on average 3 days, in most cases - one day;
- Issuing a certificate of absence or presence of tax debt takes on average 3 days, in most cases this problem is solved in one day;
- The result of written, electronic treatment for an explanation of tax legislation are expect on average of 4 days; in most cases this problem is solved in the same day.

Table 79. Waiting times for services result, days, 2009 - 2012.

	Average (days)				Maximum (months)			
	2009 r.	2010 r.	2011 r.	2012 r.	2009 r.	2010 r.	2011 r.	2012 r.
Registration of a taxpayer	3,6	4,3	3	3	1	4	3	1
Issuance of certificates of absence (presence) of tax debts	3,1	3,1	3	3	2	3	3	1
Written, electronic appeal	-	9	4	3	-	2	1	-
Total	3,4	4	3	3	2	4	3	1

Errors and losses

In total, 3 respondents reported cases of loss of documents by tax officers, which is 0.4% of the total sample. One case of loss of documents registered in Astana, Kostanay and Mangistau regions.

The fact that mistakes were made in issuing the document was reported by 27 (3.8%) respondents. Most of these facts were recorded in Astana - 16 respondents noted that documents were issued mistakes that are 15.8% of the sample of Astana. Two cases have been reported in the city of Almaty (1.3% of the sample Almaty), the South-Kazakhstan region (4% of the sample region) and in the Mangistau region (6.7% of the sample in the region). One case was observed in Atyrau, East Kazakhstan, Zhambyl, Karaganda and Kyzylorda.

Obviously, the time required to resolve errors depends on the nature of errors. Some errors are corrected in the same day; to fix other errors several days are required. In 2012, on average, to eliminate a number of mistakes were spent half an hour; to fix more complex errors average of 9 days was necessary. For comparison, in 2011, compared to 2010 significantly

reduced the time the error is resolved, if in 2010 it took about 4 hours on average, then in 2011 to eliminate the error took about 1 hour.

Unofficial receipt of service

Monitoring efforts indicate that the ongoing anti-corruption measures have been made in the tax authorities of Kazakhstan. According to the results of opinion polls not only the share of enterprises, but also the proportion of the population using an unofficial receipt of tax services is reduced. Only 4 respondents, representing 0.6% of the total sample population survey in 2012, gave an informal reward in obtaining tax services. The dynamics of this indicator is shown in the diagram below. It should be noted that five of the respondents (0.7%) refused to answer this question.

Figure 22. Unofficial receipt of a service, 2007 - 2012, %



The amount of remuneration, even if they were gifts, was valued in local currency. According to the results in 2012, three of respondents gave unofficial reward of 1,000 tenge, one respondent gave 5000 tenge. For comparison, the results of previous studies: in 2011, almost double the size of the informal fees increased, compared to 2010 (in 2010 - 4800 tenge, in 2011 - 9570 tenge). If in 2010 the amount of remuneration varied from 500 to 30,000 tenge, in 2011 - from 1,000 to 30,000 tenge.

In the survey, all respondents were asked: "Do you think that illegal fee helps expedite the service? » According to the responses, the majority (60.4%) believes that "No, does not help," 13% of respondents believe that "Yes, helps speed up the process of getting services", 26.5% of respondents could not answer the question.

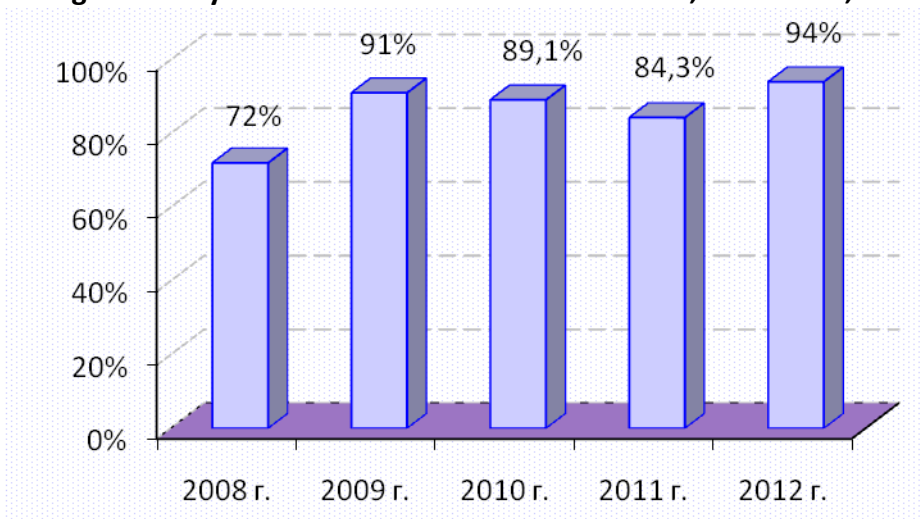
Satisfaction of population with the quality of tax services

Satisfaction with service recipient consists not only of outcome measures (received a certificate, taxpayer's number, etc.), but also the evaluation of interaction process. Therefore, it is necessary to allocate characteristics of service and service parameters. Even achieving the result, for example, received a certificate of tax clearance, recipient of the service remain unsatisfied if the process of interaction with tax officials is poor. But even with the friendliest procedures, recipient of the service will be not satisfied, if it turns out that he had received poor service, for example, a certificate contains errors. That is why these two parameters are interrelated.

Dynamics of satisfaction

According to results of a survey of satisfaction of the population in 2012, satisfaction with tax services increased by 10%, i.e. the vast majority of respondents (94%) indicated that they were satisfied with the quality of receiving tax services.

Figure 23. Dynamics of satisfaction with services, 2008-2012, %.



According to the study, there was a significant increase in taxpayers who indicated a positive assessment of satisfaction with quality of tax services in general in the following regions: Astana, Aktoobe, Atyrau, Akmola and Kyzylorda regions.

Table 80. Change in satisfaction scores by region, 2008-2012, %

	2008	2009	2010	2011	2012	Difference 2011-2012
Average for Kazakhstan	72%	91%	89,1%	84,3%	94%	9,7%↑
Improved						
Astana	90%	85%	56%	55%	90%	35%↑
Aktoobe region	85%	93%	93,3%	64,8%	100%	35%↑
Atyrau region	70%	91%	82,7%	66%	90%	24%↑
Akmolinsk region	83%	95%	95,5%	76%	97%	21%↑
Kyzylorda region	51%	82%	91,1%	73%	93%	20%↑
East Kazakhstan region	73%	88%	98%	82%	100%	18%↑
West Kazakhstan region	87%	92%	77,8%	88%	100%	12%↑
North Kazakhstan region	95%	98%	97,7%	91%	97%	6%↑
Karaganda region	64%	88%	100%	90%	94%	4%↑
г. Алматы	77%	84%	70,4%	96%	98%	2%↑
No change or decreased slightly						
Pavlodar region	71%	98%	100%	100%	100%	0%
Kostanay region	79%	98%	97,8%	100%	100%	0%
South Kazakhstan region	81%	97%	96,7%	96,7%	96%	-1%↓
Almaty region	64%	96%	87,9%	84%	87%	-1%↓
Mangistau region	41%	89%	86,7%	88%	83%	-5%↓
Zhambyl region	84%	82%	97,9%	82%	70%	-12%↓

High rates of satisfaction with the quality of tax services are in the following regions: Almaty, Pavlodar and Kostanay regions.

In the survey, respondents who noted the low level of satisfaction were asked open-ended question: "Please provide reasons for your dissatisfaction?" Among the reasons were noted long works of computers that serve employees, gross, not courteous, incomprehensibility where to go.

Satisfaction of population with services blocks

Timelines and deadlines

In general, almost all regions of Kazakhstan, an increase of share of people who are satisfied with the time parameters of quality tax services can be observed. A slight decrease of the indicator is observed in Mangistau and Zhambyl regions. Compared to previous years the situation has improved in Astana (in 2010 - 38.5%, in 2011 - 58.3%, in 2012 - 88.8%). The lowest satisfaction rate with time parameters is noted in Zhambyl region - 67.5%, which is lower by 13% than in last year.

The lowest rates of satisfaction recorded for "The waiting time in the queue" in Zhambyl and Mangistau regions - 60% and 70% respectively. For "Meeting deadlines of services" lowest satisfaction is observed in Zhambyl region - 70%.

Table 81. Satisfaction with the quality of service time parameters by regions (2012), N=702.

	Waiting time in queue		Meeting deadlines of services		Set terms of service provision		Time to collect the required documents		Date and time in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	85%	4,3	93%	4,6	92%	4,6	85%	4,3	88,8%	4,4
Almaty	99%	4,9	99%	4,9	100%	4,9	96%	4,8	98,5%	4,9
Akmolinsk region	100%	4,9	100%	5,0	100%	4,9	100%	4,8	100%	4,9
Aktobe region	100%	4,8	100%	4,9	96,7	4,9	90%	4,6	96,7%	4,8
Almaty region	77%	4,5	86,7%	4,4	86,7	4,6	90%	4,6	85,1%	4,5
Atyrau region	73,3%	3,9	86,7%	4,4	80%	4,3	70%	4,1	77,5%	4,2
East Kazakhstan region	97%	4,6	97%	4,6	93%	4,5	100%	4,5	96,7%	4,6
Zhambyl region	60%	3,6	70%	3,7	70%	3,7	70%	3,7	67,5%	3,7
West Kazakhstan region	100%	4,9	100%	4,9	100%	5,0	100%	4,8	100%	4,9
Karaganda region	75%	4,0	97%	4,7	93,7	4,7	78%	4,4	85,9%	4,4
Kostanay region	100%	4,9	100%	5,0	97%	5,0	100%	5,0	99,2%	5,0
Kyzylorda region	93%	4,4	89,6%	4,3	86,2	4,6	89,6%	4,4	89,6%	4,4
Mangistau region	70%	4,1	86,7%	4,2	73,3	4,1	66,7%	3,8	74,2%	4,0
Pavlodar region	100%	5,0	100%	5,0	100%	5,0	100%	5,0	100%	5,0
North Kazakhstan region	93,3%	4,5	96,7%	4,8	96,7	4,7	83%	4,8	92,5%	4,7
South Kazakhstan region	84%	4,3	98%	4,7	96%	4,5	98%	4,5	94%	4,5
Average for Kazakhstan	90%	4,5	95%	4,7	93,2	4,7	89,9%	4,5	92%	4,6

Table 82. Rating of region by degree of satisfaction with time parameters in obtaining tax services, 2012, N=702.

	%	Average
Akmolinsk region	100%	4,9
West Kazakhstan region	100%	4,9
Pavlodar region	100%	5,0
г. Алматы	99%	4,9
Kostanay region	99%	5,0
Aktobe region	97%	4,8
East Kazakhstan region	97%	4,6
South Kazakhstan region	94%	4,5
North Kazakhstan region	93%	4,7
Kyzylorda region	90%	4,4
Astana	89%	4,4
Karaganda region	86%	4,4
Almaty region	85%	4,5
Atyrau region	78%	4,2
Mangistau region	74%	4,0
Zhambyl region	68%	3,7
Average for Kazakhstan	92%	4,6

Procedure

In general, for this figure, which is the average of the parameters of the "Clarity and ease procedures," "understandable forms" and "validity of documents required", an increase of 7% compared with 2011 can be seen. A marked increase occurs in the Atyrau region (23% ↑), in Astana (20,8% ↑) and in the Kyzylorda region (15% ↑).

Table 83. Satisfaction with the procedure (2012), N=702.

	Clarity and ease of procedure		Understandable forms		The validity of the required documents		Procedure in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	93%	4,6	95%	4,7	94%	4,6	94,0%	4,6
Almaty	100%	4,9	98,8%	4,9	99,4%	4,9	99,4%	4,9
Akmolinsk region	100%	4,9	96,7%	4,7	93,3%	4,7	96,7%	4,8
Aktobe region	93%	4,9	100%	4,8	100%	4,8	97,8%	4,8
Almaty region	87%	4,6	86,7%	4,6	90%	4,7	87,8%	4,6
Atyrau region	90,0%	4,7	90%	4,5	93,3%	4,5	91,1%	4,6
East Kazakhstan region	100%	4,6	100%	4,7	96,7%	4,6	98,9%	4,6
Zhambyl region	80,0%	3,8	73,3%	3,8	80%	3,9	77,8%	3,9
West Kazakhstan region	100%	4,8	100%	4,9	100%	5,0	100,0%	4,9
Karaganda region	88%	4,5	93,7%	4,5	84,4%	4,7	88,5%	4,6
Kostanay region	100%	5,0	100%	5,0	100%	5,0	100,0%	5,0

	Clarity and ease of procedure		Understandable forms		The validity of the required documents		Procedure in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Kyzylorda region	97%	4,5	96,6%	4,6	89,7%	4,6	94,3%	4,6
Mangistau region	83%	4,3	90%	4,4	86,7%	4,3	86,7%	4,3
Pavlodar region	100%	5,0	100%	4,9	100%	5,0	100,0%	5,0
North Kazakhstan region	90,0%	4,7	96,7%	4,8	96,7%	4,8	94,5%	4,8
South Kazakhstan region	96%	4,7	96%	4,5	96%	4,6	96,0%	4,6
Average for Kazakhstan	94,7%	4,7	95,4%	4,7	94,9%	4,7	95,0%	4,7

Table 84. Rating of regions by degree of satisfaction with procedure for tax services, 2012, N=702.

	%	Average
West Kazakhstan region	100,0%	4,9
Kostanay region	100,0%	5,0
Pavlodar region	100,0%	5,0
Almaty	99,4%	4,9
East Kazakhstan region	98,9%	4,6
Aktobe region	97,8%	4,8
Ақмолинская	96,7%	4,8
South Kazakhstan region	96,0%	4,6
North Kazakhstan region	94,5%	4,8
Kyzylorda region	94,3%	4,6
Astana	94,0%	4,6
Atyrau region	91,1%	4,6
Karaganda region	88,5%	4,6
Almaty region	87,8%	4,6
Mangistau region	86,7%	4,3
Zhambyl region	77,8%	3,9
Average for Kazakhstan	95,0%	4,7

Forms, sample documents, pointers

According to a survey in 2012 in the Atyrau region there is a marked increase in the proportion of people who indicated high satisfaction scores for parameters of this section (28,7% ↑). In general, the figure rose to 7.5% compared with 2011.

Relatively low percentage of satisfied taxpayers observed in Zhambyl region (72.5%), with an average satisfaction score below 4 points (3.8 points). The main reason for dissatisfaction of the population of the region - it is not clear where to go: only 60% of respondents are satisfied with this option.

Table 85. Forms, patterns, signs, language (2012), N=702.

	Availability of blanks		Availability of samples of documents		Clarity, where to go		Language availability of information and services		Forms, patterns, indicators in general	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	98%	4,8	95%	4,8	93%	4,6	98%	4,8	96,0%	4,8
Almaty	99%	5,0	99,4%	4,9	99,4%	4,9	99,4%	4,9	99,4%	4,9
Akmolinsk region	100%	5,0	100%	4,9	96,7%	4,9	100%	5,0	99,2%	4,9
Aktobe region	97%	4,8	100%	4,9	96,7%	4,8	100%	5,0	98,4%	4,9
Almaty region	97%	4,9	90%	4,8	86,7%	4,5	93,3%	4,7	91,7%	4,7
Atyrau region	93,3%	4,6	86,7%	4,4	73,3%	4,0	93,3%	4,6	86,7%	4,4
East Kazakhstan region	100%	4,8	100%	4,7	100%	4,7	100%	4,7	100,0%	4,7
Zhambyl region	70,0%	3,8	76,7%	3,9	60%	3,5	83,3%	4,1	72,5%	3,8
West Kazakhstan region	100%	5,0	100%	5,0	100%	5,0	100%	5,0	100,0%	5,0
Karaganda region	91%	4,6	93,7%	4,7	90,6%	4,6	93,7%	4,7	92,2%	4,6
Kostanay region	100%	5,0	100%	5,0	100%	5,0	100%	5,0	100,0%	5,0
Kyzylorda region	97%	4,6	89,7%	4,5	96,5%	4,6	93%	4,6	94,0%	4,6
Mangistau region	90%	4,4	90%	4,6	86,7%	4,4	90%	4,5	89,2%	4,5
Pavlodar region	100%	5,0	100%	5,0	100%	5,0	100%	5,0	100,0%	5,0
North Kazakhstan region	96,7%	4,8	100%	4,8	100%	4,8	96,7%	4,8	98,4%	4,8
South Kazakhstan region	96%	4,5	94%	4,6	96%	4,5	94%	4,6	95,0%	4,6
Average for Kazakhstan	96%	4,8	95,6%	4,8	93,7%	4,7	96,7%	4,8	95,6%	4,7

Table 86. Rating of regions by degree of satisfaction with availability of forms, patterns, signs in obtaining tax services, 2012, N=702.

	%	Average
East Kazakhstan region	100,0%	4,7
West Kazakhstan region	100,0%	5,0
Kostanay region	100,0%	5,0
Pavlodar region	100,0%	5,0
Almaty	99,4%	4,9
Akmolinsk region	99,2%	4,9
Aktobe region	98,4%	4,9
North Kazakhstan region	98,4%	4,8
Astana	96,0%	4,8
South Kazakhstan region	95,0%	4,6
Kyzylorda region	94,0%	4,6
Karaganda region	92,2%	4,6
Almaty region	91,7%	4,7
Mangistau region	89,2%	4,5
Atyrau region	86,7%	4,4
Zhambyl region	72,5%	3,8
Average for Kazakhstan	95,6%	4,7

Content and timeliness of the information

Relatively low satisfaction with timeliness and meaningful information has been featured in the Atyrau region (54%) in previous year: this index decreased by 22% compared to 2010 (76%). The results of the study in 2012 in the region show that there is a significant increase of this indicator (39,4% ↑). At the same time in Zhambyl region there is a marked decrease in the proportion of people who are satisfied with the parameters of this section (20,3% ↓), i.e. this figure dropped to 66.7%. In other regions, the average satisfaction rate parameters of these criteria are marked at a level not less than 90%, except for the Almaty region (83.4%).

Table 87. Satisfaction with timely and meaningful information (2012), N=702.

	Timeliness of information		Meaningful information		Timeliness and quality of the information	
	%	Aver.	%	Aver.	%	Aver.
Astana	92%	4,6	94%	4,6	93%	4,6
Almaty	99,4%	4,9	99,4%	5,0	99,4%	5,0
Akmolinsk region	100%	5,0	100%	4,9	100%	5,0
Aktobe region	100%	4,9	100%	4,8	100%	4,9
Almaty region	80%	4,6	86,7%	4,7	83,4%	4,6
Atyrau region	90%	4,4	96,7%	4,5	93,4%	4,5
East Kazakhstan region	96,7%	4,6	100%	4,7	98,4%	4,6
Zhambyl region	70%	3,7	63,3%	3,6	66,7%	3,7
West Kazakhstan region	100%	5,0	100%	5,0	100%	5,0
Karaganda region	93,7%	4,5	93,7%	4,6	93,7%	4,5
Kostanay region	100%	5,0	100%	5,0	100%	5,0
Kyzylorda region	89,6%	4,5	93%	4,6	91,3%	4,6
Mangistau region	86,7%	4,3	96,7%	4,5	91,7%	4,4
Pavlodar region	100%	5,0	100%	4,9	100%	5,0
North Kazakhstan region	96,7%	4,8	100%	4,8	98,4%	4,8
South Kazakhstan region	90%	4,4	94%	4,5	92%	4,5
Average for Kazakhstan	93,9%	4,7	95,6%	4,7	94,8%	4,7

Table 88. Rating of regions by degree of satisfaction with timely and meaningful information on receipt of tax services, 2012, N=702.

	%	Average
Akmolinsk region	100,0%	5,0
Aktobe region	100,0%	4,9
West Kazakhstan region	100,0%	5,0
Kostanay region	100,0%	5,0
Pavlodar region	100,0%	5,0
Almaty	99,4%	5,0
East Kazakhstan region	98,4%	4,6
North Kazakhstan region	98,4%	4,8
Karaganda region	93,7%	4,5
Atyrau region	93,4%	4,5

	%	Average
Astana	93,0%	4,6
South Kazakhstan region	92,0%	4,5
Mangistau region	91,7%	4,4
Kyzylorda region	91,3%	4,6
Almaty region	83,4%	4,6
Zhambyl region	66,7%	3,7
Average for Kazakhstan	94,8%	4,7

Availability of reference information

Full information, its available view, the implementation of transparency policy is of great importance for interaction of tax services with taxpayers. Creating a positive image of tax services for taxpayers must begin with organization and planned development of communications with taxpayers.

In general, there is a significant increase in the average satisfaction with availability of reference information (in the reference window, on stands, on Internet or by phone), as compared with 2011, by 6.3%.

People are least satisfied with availability of information in general in Zhambyl (56.7%), Almaty (58.9%), and Karaganda (63.5%) regions. Atyrau region has marked increase in satisfaction with the parameters of this section, the average rate comparing with previous year increased by 22.7%.

Table 89. Satisfaction with the availability of information (2012), N=702.

	Providing information on the service in the help window, on the stands		Information available through the Internet		Availability of information on the phone		Availability of information	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	86%	4,6	65,3%	4,4	63,4%	4,1	71,6%	4,4
Almaty	100%	5,0	79,4%	4,9	79,4%	4,8	86,3%	4,9
Akmolinsk region	96,7%	4,9	93,3%	4,7	100%	4,9	96,7%	4,8
Aktobe region	100%	4,8	83,3%	4,7	96,7%	4,8	93,3%	4,8
Almaty region	76,7%	4,3	50%	4,2	50%	4,3	58,9%	4,3
Atyrau region	76,7%	4,1	70%	4,2	63,3%	4,0	70,0%	4,1
East Kazakhstan region	100%	4,6	73,3%	4,6	90%	4,5	87,8%	4,6
Zhambyl region	63,3%	3,6	66,7%	3,8	40%	3,3	56,7%	3,5
West Kazakhstan region	100%	5,0	96,7%	4,9	100%	5,0	98,9%	5,0
Karaganda region	90,6%	4,4	50%	4,4	50%	4,3	63,5%	4,4
Kostanay region	100%	5,0	86,7%	5,0	100%	5,0	95,6%	5,0
Kyzylorda region	100%	4,6	82,7%	4,4	82,7%	4,6	88,5%	4,5
Mangistau region	83,3%	4,3	66,7%	4,0	70%	4,0	73,3%	4,1
Pavlodar region	100%	4,9	80%	4,9	83,3%	4,9	87,8%	4,9
North Kazakhstan region	93,3%	4,8	50%	4,7	66,7%	4,6	70,0%	4,7
South Kazakhstan region	96%	4,5	92%	4,5	94%	4,6	94,0%	4,5
Average for Kazakhstan	92,6%	4,7	74,6%	4,6	76,4%	4,5	81,2%	4,6

Table 90. Rating of regions by degree of satisfaction with availability of information on receipt of tax services, 2012, N=702.

	%	Average
West Kazakhstan region	98,9%	5,0
Akmolinsk region	96,7%	4,8
Kostanay region	95,6%	5,0
South Kazakhstan region	94,0%	4,5
Aktobe region	93,3%	4,8
Kyzylorda region	88,5%	4,5
East Kazakhstan region	87,8%	4,6
Pavlodar region	87,8%	4,9
Almaty	86,3%	4,9
Mangistau region	73,3%	4,1
Astana	71,6%	4,4
Atyrau region	70,0%	4,1
North Kazakhstan region	70,0%	4,7
Karaganda region	63,5%	4,4
Almaty region	58,9%	4,3
Zhambyl region	56,7%	3,5
Average for Kazakhstan	81,2%	4,6

Organization of work

In 2011, relatively low levels of availability of workers at their workplace and opportunities for services in one box were observed in the Atyrau region (61%). According to a study this year in this region an increase of 25.7% can be observed. A relatively low rate observed in Zhambyl region (68.3%). Overall, the average value of the index of this section increased by 6.6%.

Table 91. Satisfaction with organization of work (2012), N=702.

	Presence of the employee in place		A service in one window		The organization works in general (One window and the availability of workers)	
	%	Aver.	%	Aver.	%	Aver.
Astana	90%	4,6	86%	4,5	88%	4,5
Almaty	100%	4,9	99,4%	4,9	99,7%	4,9
Akmolinsk region	100%	4,9	100%	4,9	100%	4,9
Aktobe region	96,7%	5,0	100%	4,8	98%	4,9
Almaty region	86,7%	4,6	90%	4,6	88,4%	4,6
Atyrau region	83,3%	4,4	90%	4,4	86,7%	4,4
East Kazakhstan region	100%	4,7	100%	4,7	100,0%	4,7
Zhambyl region	63,3%	3,7	73,3%	3,8	68,3%	3,7
West Kazakhstan region	100%	5,0	100%	5,0	100%	5,0
Karaganda region	93,7%	4,7	90,6%	4,4	92,2%	4,5
Kostanay region	100%	5,0	100%	5,0	100%	5,0
Kyzylorda region	96,5%	4,5	93%	4,4	94,8%	4,5
Mangistau region	86,7%	4,3	83,3%	4,4	85,0%	4,3
Pavlodar region	100%	5,0	100%	5,0	100%	5,0
North Kazakhstan region	93,3%	4,7	96,7%	4,8	95,0%	4,7
South Kazakhstan region	96%	4,4	94%	4,6	95%	4,5
Average for Kazakhstan	94%	4,7	93,9%	4,7	94,0%	4,7

Table 92. Rating of regions by degree of satisfaction with organization work of tax authorities, 2012, N=702.

	%	Average
Akmolinsk region	100,0%	4,9
East Kazakhstan region	100,0%	4,7
West Kazakhstan region	100,0%	5,0
Kostanay region	100,0%	5,0
Pavlodar region	100,0%	5,0
Almaty	99,7%	4,9
Aktobe region	98,4%	4,9
North Kazakhstan region	95,0%	4,7
South Kazakhstan region	95,0%	4,5
Kyzylorda region	94,8%	4,5
Karaganda region	92,2%	4,5
Almaty region	88,4%	4,6
Astana	88,0%	4,5
Atyrau region	86,7%	4,4
Mangistau region	85,0%	4,3
Zhambyl region	68,3%	3,7
Average for Kazakhstan	94,0%	4,7

Evaluation of personnel

Past studies have shown that the most important factors affecting the quality of services in general are competence, courtesy and attention on the part of tax officials.

On average for Kazakhstan personnel was estimated at 94.8%, it is 8.3% higher than last year 2011 (86.5%). In studies of 2010 and 2011 average value of this indicator in the Atyrau region remained relatively unchanged (in 2010 - 51.9%, in 2011 - 51.3%). According to a study in 2012 there is an increase of 34.3%, i.e. in 2012, 85.6% of the residents of Atyrau region commended the staff of tax services.

Table 93. Satisfaction with personnel (2012), N=702.

	Competent workers		Politeness of employee		Desire of employees to help		Evaluation of personnel	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	90%	4,5	97%	4,7	91%	4,5	92,7%	4,6
Almaty	100%	4,9	99,4%	4,9	99,4%	4,9	99,6%	4,9
Akmolinsk region	96,7%	5,0	96,7%	5,0	100%	4,9	97,8%	5,0
Aktobe region	100%	5,0	96,7%	4,8	100%	4,8	98,9%	4,9
Almaty region	86,7%	4,5	86,7%	4,6	86,7%	4,6	86,7%	4,6
Atyrau region	86,7%	4,5	90%	4,4	80%	4,2	85,6%	4,4
East Kazakhstan region	100%	4,7	96,7%	4,7	96,7%	4,6	97,8%	4,7
Zhambyl region	70%	3,8	70%	3,8	56,7%	3,5	65,6%	3,7
West Kazakhstan region	100%	5,0	100%	5,0	100%	4,9	100%	5,0
Karaganda region	90,6%	4,6	96,9%	4,8	96,9%	4,7	94,8%	4,7
Kostanay region	100%	5,0	100%	5,0	100%	5,0	100%	5,0
Kyzylorda region	100%	4,8	96,5%	4,7	93%	4,5	96,5%	4,6
Mangistau region	97%	4,6	96,7%	4,6	90%	4,6	94,6%	4,6
Pavlodar region	100%	5,0	100%	5,0	100%	5,0	100%	5,0
North Kazakhstan region	96,7%	4,7	96,7%	4,8	96,7%	4,7	96,7%	4,7
South Kazakhstan region	94%	4,4	96%	4,6	92%	4,4	94%	4,4
Average for Kazakhstan	94,9%	4,7	95,9%	4,7	93,6%	4,7	94,8%	4,7

Table 94. Rating of regions by degree of satisfaction with personnel of TC, 2012, N=702.

	%	Average
West Kazakhstan region	100,0%	5,0
Kostanay region	100,0%	5,0
Pavlodar region	100,0%	5,0
Almaty	99,6%	4,9
Aktobe region	98,9%	4,9
Ақмолинская	97,8%	5,0
East Kazakhstan region	97,8%	4,7
North Kazakhstan region	96,7%	4,7
Kyzylorda region	96,5%	4,6
Karaganda region	94,8%	4,7
Mangistau region	94,6%	4,6
South Kazakhstan region	94,0%	4,4
Astana	92,7%	4,6
Almaty region	86,7%	4,6
Atyrau region	85,6%	4,4
Zhambyl region	65,6%	3,7
Average for Kazakhstan	94,8%	4,7

Information and technical support

It is obvious that among all components of quality assessment of tax services a population is less than satisfied with information and technical support of tax services. At the same time, the figure rose to 17.8% compared with 2011.

In most regions, the share of taxpayers, who positively assessed information and technical support of tax services, increased. Relatively low satisfaction observed in Almaty (50%), Zhambyl (63.3%), Karaganda (64.6%) and Mangistau (64.5%) regions.

Table 95. Satisfaction with information technology, 2012, N=702.

	The speed of the servers and computers		Software		Availability of terminals		Information and technical support	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Astana	63,4%	3,9	69,3%	4,0	77,2%	4,5	70%	4,1
Almaty	95,6%	4,8	94,4%	4,9	88%	4,9	92,7%	4,9
Akmolinsk region	93,3%	4,5	86,7%	4,6	83,3%	4,7	87,8%	4,6
Aktobe region	93,3%	4,5	96,7%	4,8	93,3%	4,6	94,4%	4,6
Almaty region	63,3%	4,3	50%	4,4	36,7%	3,9	50%	4,2
Atyrau region	73,3%	4,1	76,7%	4,3	80%	4,1	76,7%	4,2
East Kazakhstan region	96,7%	4,5	100%	4,6	100%	4,6	98,9%	4,6
Zhambyl region	63,3%	3,5	70%	3,8	56,7%	3,7	63,3%	3,7
West Kazakhstan region	86,7%	4,7	93,3%	4,9	100%	4,9	93,3%	4,8
Karaganda region	65,6%	4,3	46,9%	4,3	81,3%	4,6	64,6%	4,4
Kostanay region	96,7%	4,9	96,7%	5,0	93,3%	5,0	95,6%	5,0
Kyzylorda region	93%	4,3	93%	4,7	79,3%	4,7	88,4%	4,5

	The speed of the servers and computers		Software		Availability of terminals		Information and technical support	
	%	Aver.	%	Aver.	%	Aver.	%	Aver.
Mangistau region	70%	3,8	66,7%	3,8	56,7%	4,1	64,5%	3,9
Pavlodar region	96,7%	4,9	100%	5,0	96,7%	4,9	97,8%	4,9
North Kazakhstan region	83,3%	4,6	70%	4,7	70%	4,7	74,4%	4,7
South Kazakhstan region	96%	4,3	92%	4,3	92%	4,4	93,3%	4,3
Average for Kazakhstan	83,8%	4,4	82,8%	4,5	81,8%	4,6	82,8%	4,5

Table 96. Rating of regions by degree of satisfaction with Information and Technology Services, 2012, N=702.

	%	Average
East Kazakhstan region	98,9%	4,6
Pavlodar region	97,8%	4,9
Kostanay region	95,6%	5,0
Aktobe region	94,4%	4,6
West Kazakhstan region	93,3%	4,8
South Kazakhstan region	93,3%	4,3
Almaty	92,7%	4,9
Kyzylorda region	88,4%	4,5
Акмолинская	87,8%	4,6
Atyrau region	76,7%	4,2
North Kazakhstan region	74,4%	4,7
Astana	70,0%	4,1
Karaganda region	64,6%	4,4
Mangistau region	64,5%	3,9
Zhambyl region	63,3%	3,7
Almaty region	50,0%	4,2
Average for Kazakhstan	82,8%	4,5

Conditions of obtaining services

Wait condition is no less important factor in satisfaction of taxpayers in obtaining tax services. Compared with 2011 the figure rose by 13.7%. A significant increase in satisfaction with obtaining tax services observed in Aktobe and Atyrau region: in 2011 these regions were marked by the lowest rates of the indicator.

Table 97. Satisfaction with comfort (2012), N=702.

	Related services (bank, copying, etc.)		Wait conditions (chairs, tables, air conditioning, toilet availability, etc.)		Conditions for obtaining services	
	%	Aver.	%	Aver.	%	Aver.
Astana	82%	4,5	91%	4,6	87%	4,5
Almaty	99%	4,9	93,7%	4,9	96,4%	4,9
Akmolinsk region	96,7%	4,5	93,3%	4,6	95%	4,5
Aktobe region	96,7%	4,8	93,3%	4,6	95,0%	4,7
Almaty region	60%	4,0	76,7%	4,5	68,4%	4,3
Atyrau region	80%	4,4	76,7%	4,1	78,4%	4,2
East Kazakhstan region	93,3%	4,4	96,7%	4,6	95,0%	4,5
Zhambyl region	73,3%	3,9	60%	3,6	66,7%	3,7
West Kazakhstan region	100%	4,8	96,7%	4,9	98%	4,9
Karaganda region	84,4%	4,4	90,6%	4,3	87,5%	4,4
Kostanay region	100%	4,9	96,7%	4,9	98%	4,9
Kyzylorda region	82,7%	4,3	93%	4,5	87,9%	4,4
Mangistau region	56,7%	3,5	66,7%	3,8	61,7%	3,6
Pavlodar region	96,7%	5,0	100%	5,0	98%	5,0
North Kazakhstan region	83,3%	4,7	96,7%	4,7	90,0%	4,7
South Kazakhstan region	94%	4,6	94%	4,4	94%	4,5
Average for Kazakhstan	88,3%	4,6	89,9%	4,6	89,1%	4,6

Table 98. Rating of regions by degree of satisfaction with conditions for tax services, 2012, N=702.

	%	Average
West Kazakhstan region	98,4%	4,9
Kostanay region	98,4%	4,9
Pavlodar region	98,4%	5,0
Almaty	96,4%	4,9
Ақмолинская	95%	4,5
Aktobe region	95%	4,7
East Kazakhstan region	95%	4,5
South Kazakhstan region	94%	4,5
North Kazakhstan region	90%	4,7
Kyzylorda region	87,9%	4,4
Karaganda region	87,5%	4,4
Astana	86,5%	4,5
Atyrau region	78,4%	4,2
Almaty region	68,4%	4,3
Zhambyl region	66,7%	3,7
Mangistau region	61,7%	3,6
Average for Kazakhstan	89,1%	4,6

The average value of satisfaction with assessment indicators

Generalizing data on individual satisfaction with quality parameters of tax services, we note the following:

- satisfaction with obtaining a tax services by population of Kazakhstan as the average of estimates of all parameters studied, increased by almost 10% compared with 2011;
- in the context of regions most regions show increasing the share of the population, who positively evaluates tax service;
- in Atyrau region there is a noticeable increase in the share of taxpayers who are satisfied with interaction process with tax authorities in obtaining services;
- In Zhambyl region, on the other hand, there is opposite noticeable decline in the share of population who positively evaluates tax services.

Table 99. Satisfaction of population with tax services for blocks and generally, 2012, N=702.

	Date and time in general	Procedure	Forms, patterns, signs, language	Timeliness and quality of the information	Availability of background information	Organization of work	Evaluation of staff	Information and technical support	Conditions for obtaining services	Service in general
Astana	88,8%	94%	96%	93%	71,6%	88%	92,7%	70%	86,5%	87%
Almaty	98,5%	99,4%	99,4%	99,4%	86,3%	99,7%	99,6%	92,7%	96,4%	97%
Akmolinsk region	100%	96,7%	99,2%	100%	96,7%	100%	97,8%	87,8%	95%	97%
Aktobe region	96,7%	97,8%	98,4%	100%	93,3%	98,4%	98,9%	94,4%	95%	97%
Almaty region	85,1%	87,8%	91,7%	83,4%	58,9%	88,4%	86,7%	50%	68,4%	78%
Atyrau region	77,5%	91,1%	86,7%	93,4%	70%	86,7%	85,6%	76,7%	78,4%	83%
East Kazakhstan region	96,7%	98,9%	100%	98,4%	87,8%	100%	97,8%	98,9%	95%	97%
Zhambyl region	67,5%	77,8%	72,5%	66,7%	56,7%	68,3%	65,6%	63,3%	66,7%	67%
West Kazakhstan region	100%	100%	100%	100%	98,9%	100%	100%	93,3%	98,4%	99%
Karaganda region	85,9%	88,5%	92,2%	93,7%	63,5%	92,2%	94,8%	64,6%	87,5%	85%
Kostanay region	99,2%	100%	100%	100%	95,6%	100%	100%	95,6%	98,4%	99%
Kyzylorda region	89,6%	94,3%	94%	91,3%	88,5%	94,8%	96,5%	88,4%	87,9%	92%
Mangistau region	74,2%	86,7%	89,2%	91,7%	73,3%	85%	94,6%	64,5%	61,7%	80%
Pavlodar region	100%	100%	100%	100%	87,8%	100%	100%	97,8%	98,4%	98%
North Kazakhstan region	92,5%	94,5%	98,4%	98,4%	70%	95%	96,7%	74,4%	90%	90%
South Kazakhstan region	94%	96%	95%	92%	94%	95%	94%	93,3%	94%	94%
Average for Kazakhstan	92%	95%	95,6%	94,8%	81,2%	94%	94,8%	82,8%	89,1%	91%

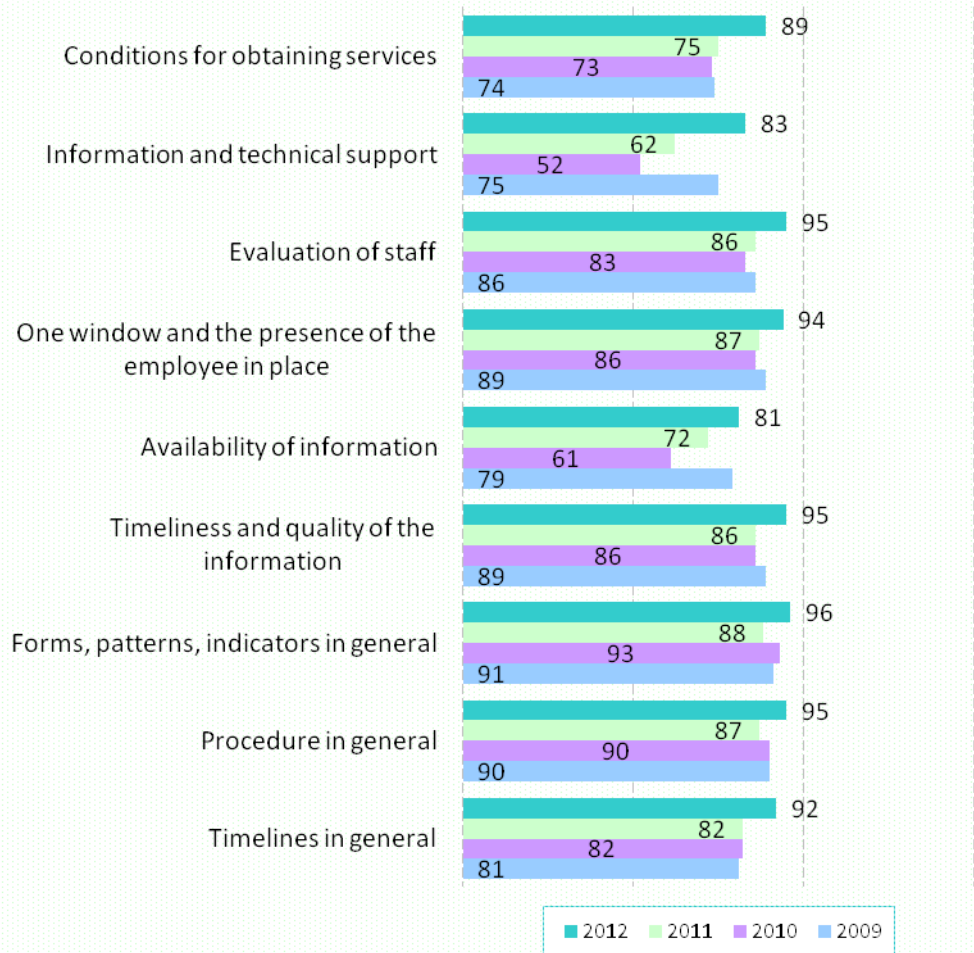
Table 100. Rating of regions by degree of satisfaction with service in general, 2012, N=702.

	%	Comparison with 2011	Average
West Kazakhstan region	99%	12%↑	4,9
Kostanay region	99%	10%↑	5,0
Pavlodar region	98%	4%↑	5,0
Almaty	97%	9%↑	4,9
East Kazakhstan region	97%	15%↑	4,6
Akmolinsk region	97%	19%↑	4,8
Aktobe region	97%	27%↑	4,8
South Kazakhstan region	94%	15%↑	4,5
Kyzylorda region	92%	13%↑	4,5
North Kazakhstan region	90%	6%↑	4,7
Astana	87%	15%↑	4,5
Karaganda region	85%	-3%↓	4,5
Atyrau region	83%	29%↑	4,3
Mangistau region	80%	-2%↓	4,2
Almaty region	78%	1%↑	4,5
Zhambyl region	67%	-18%↓	3,7
Average for Kazakhstan	91%	10%↑	4,6

Dynamics of service parameters. Satisfaction with quality parameters

According to a study in 2012, a positive dynamics of satisfaction on all parameters of quality assessment for tax services can be observed. Separately, you can select options such as "Access to Information" and "Information Technology", in which a marked increase in the level of satisfaction compared to previous years, takes place, but at the same time, there is a relatively smaller proportion of the population adequately evaluates these parameters.

Figure 24. Dynamics of service parameters for population (2009-2012), %



In the survey, all respondents who indicated unsatisfactory ratings 1-3 on any parameter of receipt of tax services were asked "Please state the reasons for your dissatisfaction." According to the results of the data, the most frequently identified causes of dissatisfaction is hanging of programs of tax officials, which is why they have to wait, and thus created queues.

Interpretation of tax legislation

In 2012, 33.3% of respondents 2 times on average requested information to clarify the tax laws, including by telephone, Call-Center of Tax Committee. This is 8 percent more than in 2011. The frequency of treatment remained the same (1-2).

According to a study in 2012 work of tax officials to clarify the tax laws to the population remains at a good level, evidenced by the satisfaction rate:

- 2011 year was marked by a positive trend of satisfaction with this indicator, compared to 2010m which increased by 17%, i.e. overall, 95% of taxpayers, of those who sought information on the interpretation of tax legislation in 2011, were satisfied with the tax authorities to clarify the tax issues;
- in 2012, in general 94% of respondents are satisfied with the tax authorities to clarify tax issues;
- In all regions the positive dynamics of public satisfaction on an explanation of tax legislation can be observed.

A marked increase in the number of regions where satisfaction of population is marked by the indicator at 100% can be seen.

Table 101. Dynamics of satisfaction by region, 2008- 2012, %.

Regions	2008	2009	2010	2011	2012
Almaty	63	77	74	98	100
Almaty region	47	98	97	100	100
Aktobe region	78	86	76	100	100
Atyrau region	39	89	33	100	100
Karaganda region	40	92	98	100	100
Kyzylorda region	42	83	89	100	100
Kostanay region	64	96	100	100	100
Pavlodar region	59	93	96	100	100
West Kazakhstan region	81	90	76	100	100
Mangistau region	62	91	58	94	100
North Kazakhstan region	83	100	57	83	100
Astana	76	88	52	64	92
Ақмолинская	74	98	84	100	91
East Kazakhstan region	60	95	98	100	91
South Kazakhstan region	69	100	85	100	75
Zhambyl region	69	89	73	50	57
Total	62	92	78	95	94

Methods of obtaining information

In order to identify the most effective ways to provide information, in a survey all respondents were asked: "What forms of information are the most effective in obtaining various services?" As in past studies, in 2012, the public believes that the most effective means of obtaining information for various services are:

- consultation of employees of tax services – 54,4%;
- information window in the tax authority – 40%;
- By phone – 39,9%;
- www.salyk.kz site – 39,3%.

The increase in Internet users had a positive impact on the increase of users of Internet portal of the Tax Committee: the share of taxpayers, marking the site of the Tax Committee as the most effective way to get information on tax matters, significantly increased.

Table 102. Effective ways to get information (2009-2012), %.

	2009	2010	2011	2012
Consultation of tax officials	44	55	50	54,4
Help window in the tax authorities	30	44	43	40
By telephone	32	35	38	39,9
Tax Code	24	21	26	18
Information materials in the tax authorities	10	17	18	16
Mass-media	17	17	10	11
www.salyk.kz	12	15	27	39,3
Seminars, meetings with tax officials	13	11	8	10
Notice of tax services by mail	16	10	5	8
Other Websites	8	9	9	12
Call-center on tax issues	8	9	6	6,7
Receipts of utility services	7	8	5	6,7
Subscribe by email	9	7	3	9
Request (written request for an explanation of tax legislation)	5	5	9	11
Appeal to the leadership of Tax Committee	9	4	4	3
Public organizations, NGOs	2	3	1	1
Appeal to the leadership of the republic or through a blog	3	3	2	2

According to a study in 2012 the most effective communication channels for receipt of tax services for regions have significant differences: the above-mentioned most effective channels of communication are common to all regions of Kazakhstan.

In the questionnaire in 2012 questions about blog of Chairman of the Tax Committee of the Ministry of Finance of the Republic of Kazakhstan were inserted. In particular, the question was asked: "have you ever asked questions at the Chairman Blog?" According to the responses 23 respondents, representing 3.3% of the total sample, said that, "Yes, they asked." Most of the respondents who contacted (13 respondents or 56.5% of 23) through a blog, got a response within 1-2 days, 4 respondents or 17.4% were answered within 3-7 days, the same number of respondents received answers for 1 week to a month, 2 respondents (8.7%) did not receive a response at all. Almost all of the respondents, who asked questions on the blog, were satisfied with the answer, 4 respondents were not satisfied with the answers, representing 17.4% of the total number respondents who used the blog (23).

Overall, 60% of respondents know website of the Tax Committee of the RK www.salyk.kz. Respectively, 40% said they did not know the site. The vast majority of respondents (69.2%) think this online resource is useful to emerging issues.

Language of obtain information

Similar to results of previous studies, taxpayers mainly receive information on tax services in Russian:

- in Russian – 63% (64% in 2011);
- in Kazakh – 30% (27% in 2011);
- Russian and Kazakh – 7% (9% in 2011).

Study in 2012 confirmed that provided information is fully consistent with needs of population in the language of information, as to the question: "What language do you prefer to receive information?" answers were distributed as follows: 31.3% (29% in 2011) of respondents would like to seek clarification on tax issues in the Kazakh language, 60% (64% in 2011) - in Russian, and about 9% (7% in 2011) - in two languages.

Awareness of population on tax issues

The measured Index "level of awareness in the general population," which is measured as the average percent of taxpayers who noted that they know the components specified in the questionnaire for tax services, increased by 4% compared with 2011.

The vast majority of population knows where to get taxpayer's number (95%), where to go for advice on the tax (81.5%), the timing of tax payments on property, land, transportation (68-75%).

As before, least of all people know how to pay taxes electronically, as well as duties / powers of tax inspectors and how to appeal their action, while 56% and 45%, respectively, want to know this information. At the same time, the majority (63%) does not know the tax rates on land and 45% of people want to know this information.

The greatest need for knowledge on tax issues:

- how to pay taxes electronically;
- What are duties / powers of tax inspectors;
- tax rates for land;
- Property Tax Rates.

Table 103. Awareness on tax issues, %

Types of information	Know					Want to know				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Where to get taxpayer's number	99	99	96	93	95	9	2	7	7	4
Where to go for advice on the taxation of individuals	86	81	77	78	81,5	No data	19	27	13	15
Deadline by which to pay the tax on vehicles	54	69	67	70	68	37	31	39	25	24
Date before which to pay property tax	67	73	69	67	75	37	27	37	27	20
Deadline by which to pay the land tax	62	71	67	65	73	37	28	39	26	21
That taxpayers himself must calculate their taxes	No data	62	61	62	57,7	No data	No data	No data	32	32
How to get a certificate of absence (presence) in taxes payable	59	73	66	57	61	No data	26	39	24	30
Where you need to file a tax report	57	63	57	55	60	22	36	48	26	29
Where can I get clarification on calculating taxes	71	70	62	53	61	No data	30	44	27	29

Types of information	Know					Want to know				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Property tax rate	No data	53	50	53	49	35	48	58	34	45
Tax rates on transport	No data	53	50	52	52	23	48	58	30	40
What sanctions are applied for non-payment or delay tax	No data	53	54	51	54	30	49	51	36	38
Tax rates for land	No data	49	46	51	47	32	50	62	34	45
How to write a letter of complaint	35	49	47	41	50	No data	53	60	33	35
How to appeal against actions of tax authorities	52	49	44	41	47	25	54	63	33	37
What are the duties / powers of tax inspectors	No data	37	38	40	43	23	66	69	45	45
How to pay taxes electronically	18	29	31	30	39	No data	73	79	47	56
Average	60	61	58	56	60	28	38	49	29	32

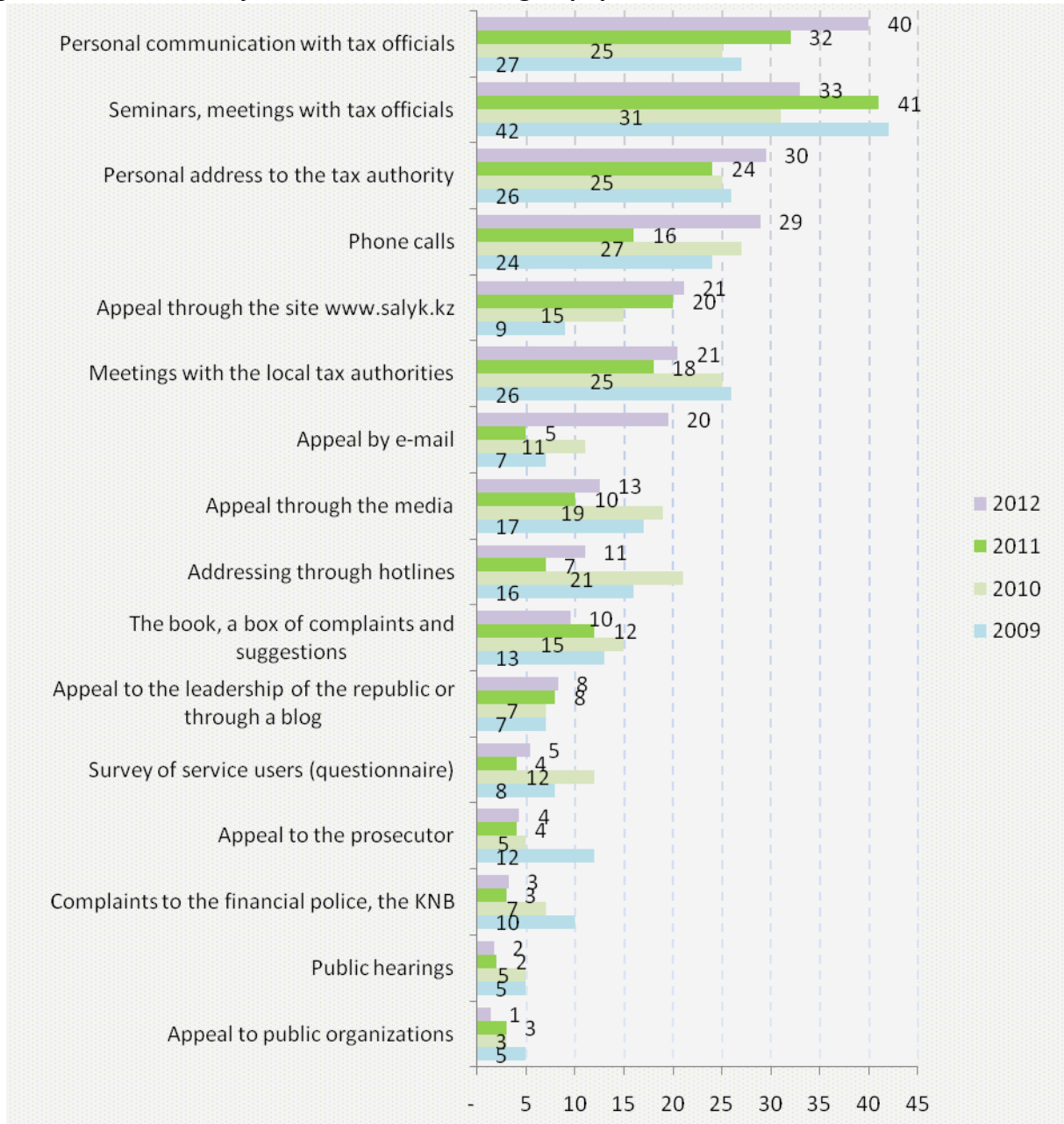
Methods of feedback

According to a study in 2012 the most effective ways of feedback are:

- Personal contact with tax officials -40%;
- Seminars, meetings with tax officials -33%;
- Personal address to the tax authority - 30%.

Three of the most effective ways to contact are the same in the last years of monitoring.

Figure 25. Effective ways of feedback, according to population, N=702, %



According to the data of 2012 the share of population who consider the phone calls effective way of feedback (16% of respondents in 2011, and 29% in 2012) increased. The percentage of respondents who noted the invitation by e-mail as an effective way of feedback significantly increased (from 5% to 20%).

According to a study in 2011, it was suggested that anonymous methods of feedback lose public confidence. In comparison with 2010 the percentage of respondents who believe that it is possible to receive get results via helpline has decreased. According to a survey in 2011, telephones of trust were considered an effective by 7% of respondents (down 14% compared with the results of the survey in 2010), via book / boxes of complaints and suggestions - 12% (3% ↓), surveys of service users (questionnaire) - 4% (8% ↓). Survey in 2012 confirmed this assumption, as changes compared to 2010 are insignificant.

The share of respondents who think that going to the supervisory authorities, such as prosecutors, financial police and National Security Committee, is an effective way of feedback remained at the level of 2011, which is below the level of 2010.

Table 104. Effective ways of feedback among the population by region, 2012, %

	Astana	Almaty	Ақмолинская	Aktobe region	Almaty region	Atyrau region	East Kazakhstan region	Zhambyl region	West Kazakhstan region	Karaganda region	Kostanay region	Kyzylorda region	Mangistau region	Pavlodar region	North Kazakhstan region	South Kazakhstan region	Total
Seminars, meetings with tax officials	14	23	53	33	30	23	23	20	17	3	93	72	37	47	70	48	33
Meetings with the local tax authorities	10	23	20	13	17	30	10	23	10	3	87	34	20	17	13	16	20
Appeal to the leadership of the republic or through a blog	12	10	0	3	7	7	7	7	3	3	3	10	7	13	3	16	8
Personal address to the tax authority	44	29	20	20	7	17	37	50	20	19	10	10	17	40	27	54	29
Personal communication with tax officials	26	33	53	37	67	30	53	43	70	25	67	45	27	50	87	16	40
Addressing through the e-book offers online www.salyk.kz	29	23	7	17	10	13	27	7	30	6	27	14	27	13	23	30	21
Appeal by e-mail	12	27	20	13	7	27	0	3	0	19	53	41	7	10	23	28	19
Phone calls	21	21	40	40	20	27	43	7	3	19	97	48	33	37	40	24	29
Addressing through hotlines	13	8	17	13	10	10	10	7	0	9	10	17	10	7	3	28	11
Appeal to the prosecutor	4	6	3	0	0	7	10	3	0	3	0	0	13	3	3	6	4
Complaints to the financial police, the KNB	3	4	0	0	3	10	7	0	0	3	0	0	7	0	0	8	3
Appeal to public organizations	1	0	0	0	0	0	3	0	0	16	0	3	0	3	0	2	1
Appeal through the media	4	13	3	47	13	20	7	17	0	22	0	7	0	7	0	38	12
The book, a box of complaints and suggestions	4	11	13	10	3	3	7	7	7	19	0	28	17	3	3	18	9
Survey of service users (questionnaire)	3	8	3	0	10	0	20	0	0	6	0	7	17	3	7	2	5
Public hearings	2	2	0	0	0	3	10	0	0	0	0	0	0	3	3	2	2
In social networks	1	1	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0
A formal written request	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No one helps	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

The image of tax service in the public eye

In general population survey in 2012 indicates the formation of a positive image of Kazakhstan tax authorities. In a study in 2012 a new rating scale image of the tax service is introduced. All respondents were asked to rate on a 5-point scale how much they agree with proposed statements, where 1 - strongly disagree, 2 - rather disagree, 3 - agree and disagree, 4 - mostly agree, 5 - strongly agree and 98 - failure to respond.

However, to compare the data with previous years, the image below shows a diagram of tax services in 2009-2011.

Note that the percentage of non-responders to the statement "The tax authorities of the city (districts) are not corrupt" is 10.3%, compared to the other allegations is the higher proportion of non-responders.

Data by region are presented in the Appendix to the report (Applications 7-8).

Figure 26. Image of tax services in the public eye, 2012 r., N=702, %

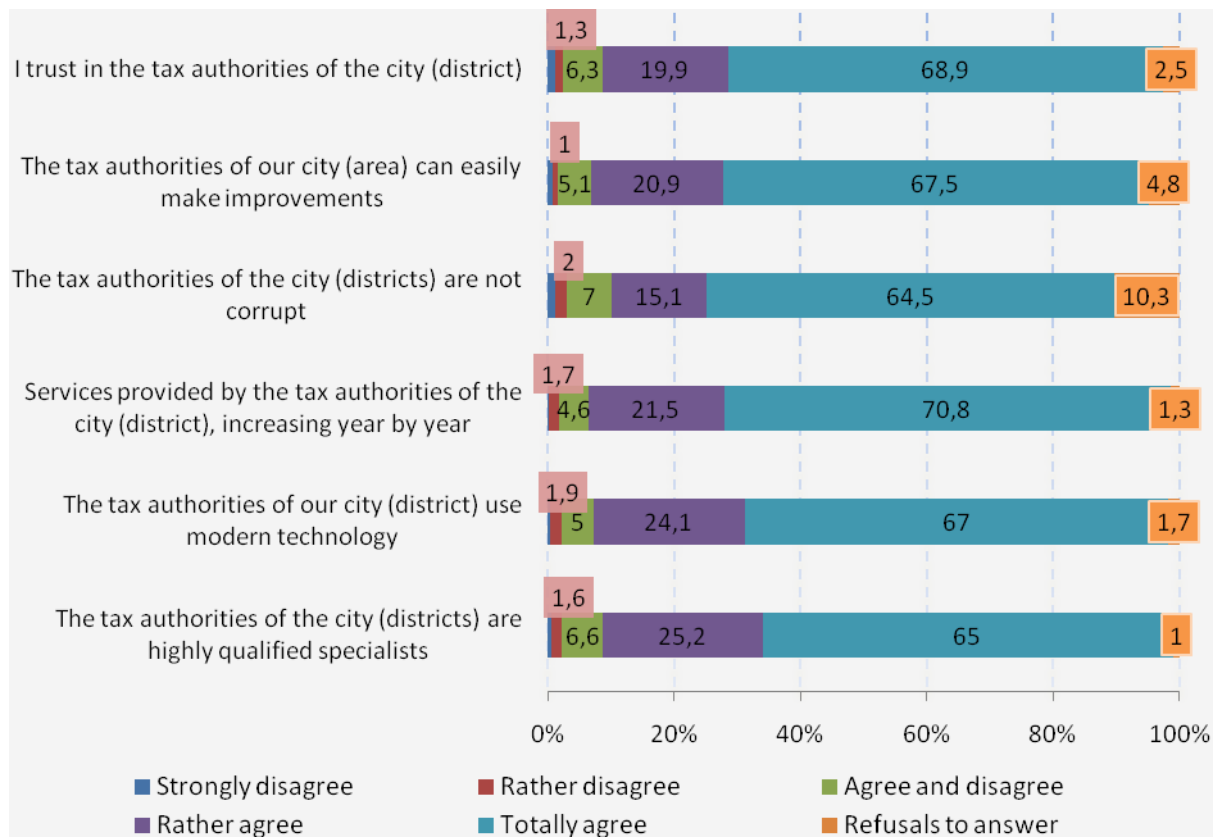
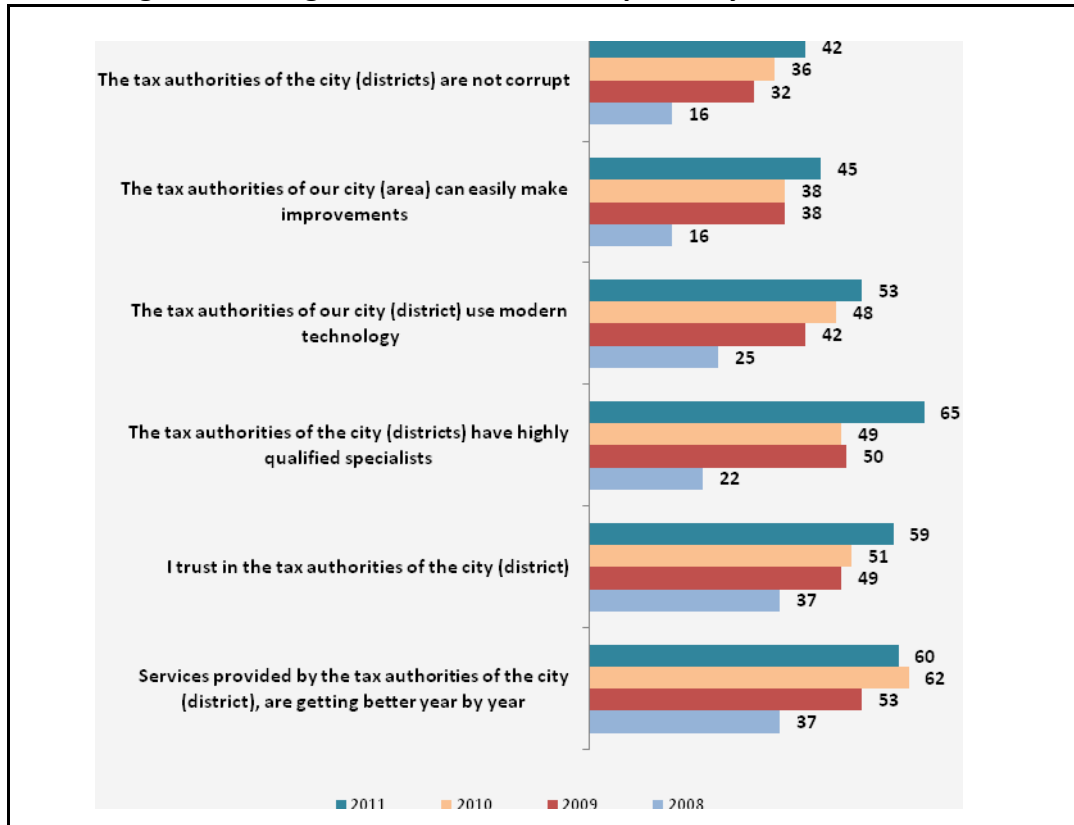


Figure 27. Image of tax services in the public eye, 2009-2011, %.



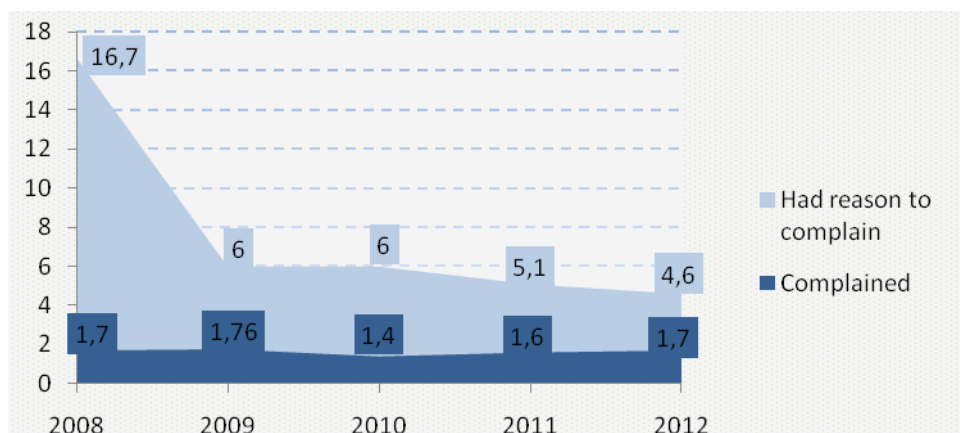
Complaints from the public

In a survey in 2012, all respondents were asked: "Have you complained using the e-book of complaints? » According to responses to this question, 11 respondents, representing 1.6% answered "yes", that they handled the complaint through this electronic resource. This category of respondents, who addressed a complaint to the e-book of complaints, was asked "Do you think that this source decides on complaints?" According to the results: 4 respondents reported that "yes", this source decides on complaints, one found it difficult to answer this question, respectively, 6 respondents answered in the negative, that the resource does not address the complaints of taxpayers.

For the duration of the monitoring of tax services in Kazakhstan, from 2007 to 2012, the percentage of respondents who complained on provided tax services maintained almost at the same level, there are only minor changes.

Starting from 2008, the proportion of respondents who had reason to complain decreased to 6% in 2009 and remained almost at the same level in 2012 - 4.6%.

Figure 28. Complaints on tax services (population), 2011, %



During the years of monitoring evaluation of the tax authorities, a significant gap between those who had reason to complain and those who actually complained provided tax services remains.

According to the tools of monitoring, all respondents who have had cause for complaint, but did not complain, were asked questions about the reasons for not seeking a complaint. The results of the survey in 2012 are similar to a study in 2011:

- as a result of respondents' answers did not address the complaint, even if they had the reasons, because they did not want to spend their time and energy (50%), which is still revealing some obstacles in the complaints process;
- a quarter of respondents (25%) did not complain because they do not believe that it will help to solve the case, which shows a certain distrust in the tax authorities;
- 13% of respondents did not complain because of fear of negative consequences for themselves;
- Remaining 12% of respondents said they did not know how to make a complaint.

In terms of regions distribution of respondents who complained about the quality of tax services is following: Astana - 5% (which is five respondents); in Almaty, West Kazakhstan, Karaganda, Kostanay and Pavlodar regions - one respondent, and two respondents in South Kazakhstan complained about the quality of tax services.

Compared to previous years, we note that in Astana the greatest number of respondents who complained provided tax services is still observed. 2012 study shows that, compared to previous years, in Almaty there are no contrary taxpayers who complained on provided tax services.

The largest share of taxpayers, who had reason to complain in 2012, is observed in Astana (14%). For other regions the situation with the number of taxpayers, who had reason to complain, is following:

- in the Atyrau region - 3 respondents (representing 10% of the sample of respondents);
- Almaty - 2 respondents (1.3%);
- South-Kazakhstan oblast - 2 respondents (4%);
- Almaty and West Kazakhstan region - 2 respondents (6.7%);
- Aktobe, East Kazakhstan, Karaganda, Kyzylorda, Kostanay, Mangistau and Pavlodar oblasts - 1 respondent (3.3%).

The share of respondents who know the procedure for filing a complaint increased (in 2010 - 47%, in 2011 - 56%, 2012 - 58.5%). Accessibility of information on the complaints in 2012 is 68.7%, which is 10% more than in 2011, when it was recorded at the level of 59%. For comparison, in 2010 47% respondents reported that they have access to information on the complaints process.

Admission procedures for complaints tax officials were satisfied 10 of the 12 respondents who complained, processing times - 9 out of 12 respondents, eight of the respondents were satisfied with the review and objectivity of the tax service of the complaint.

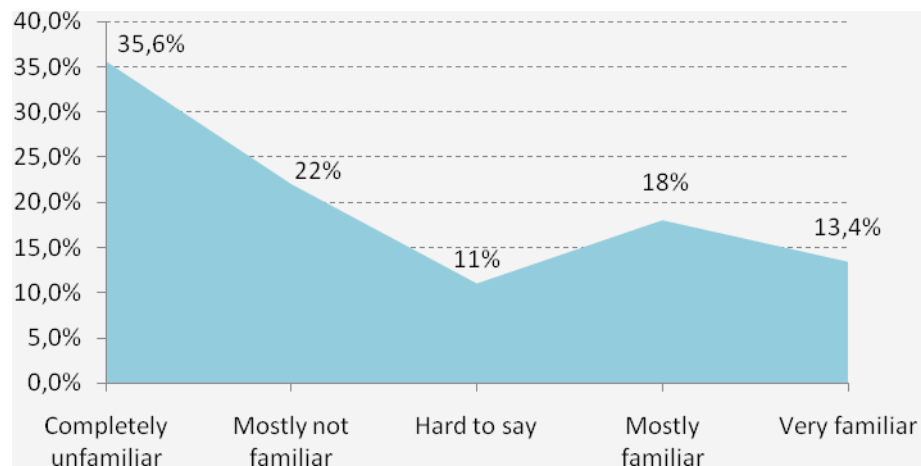
All respondents who had reason to complain about quality of tax service, regardless of whether they complained or not, were asked open-ended question: "Do you think it is necessary to improve the procedure for complaints? Your suggestions?" The respondents' answers are presented below.

- respond to the complaint / speed up processing times - 25%;
- hang on stands and clarify information about whether and how the complaint - 6.7%;
- more detailed information online is required - 6.7%;
- Take measures to tax employees who crudely and rudely treated taxpayers - 5%.

Awareness of the activities of the Association of Taxpayers of Kazakhstan

All respondents were asked: "How good are you familiar with the activities of the Association of Taxpayers of Kazakhstan (ATK)?" The results of answers are shown in the diagram below. As well as in a study of legal entities, one can conclude that awareness of the activities of the ATK significantly increased. It seems that the cause of rising awareness of taxpayers is the real activities of ATK, which resulted in significantly improved quality of tax services.

Figure 29. Awareness of activities of Association of Kazakhstan of Taxpayers by population, 2012 r, %.



The questionnaire for the survey of population in 2012 was modified with question assessing awareness of taxpayers about the ATK, but, nevertheless, a comparison with previous years is possible. Thus, according to the responses in the past year the answers were distributed as follows:

- hear of such an organization for the first time - 63.3%;
- know about the existence of the ATK, but would like to know more - 26.5%;
- know about existence of the ATK, support their activities - 5.1%;
- know about the ATK, it is useful to taxpayers out of business - 1.7%;
- know about the ATK, it is useful to ordinary people - 1.2%;
- Do not think that the activities of the ANC benefit ordinary taxpayers - 2.2%.

The presented data indicate that the results of the study in 2011 63.3% of respondents were not familiar with activities of the ATK. In 2012, the share of such respondents is 35.6%.

In terms of regions taxpayers of Kostanay region are familiar with activities of the ATK. Relatively high awareness is observed in Aktobe region and the city of Almaty. Majority respondents from of Almaty, Karaganda and Akmola regions are not familiar with the activities of the ATK.

Table 105. Awareness of the activities of the ATK by region, 2012, %.

	Completely unfamiliar	Mostly not familiar	Hard to say	Mostly familiar	Completely familiar
Astana	41,6	26,7	4,9	16,8	10
Almaty	39,3	10	6,9	26,3	17,5
Akmolinsk region	56,7	23,3	10	6,7	3,3
Aktobe region	6,7	16,6	20	36,7	20
Almaty region	70	16,6	6,7	6,7	0
Atyrau region	40	23,3	13,3	16,7	6,7
East Kazakhstan region	43,3	40	16,7	0	0
Zhambyl region	43,3	33,3	16,7	6,7	0
West Kazakhstan region	0	23,3	0	70	6,7
Karaganda region	59,4	21,9	6,2	12,5	0
Kostanay region	3,3	13,3	10	6,7	66,7
Kyzylorda region	10,3	51,7	27,7	10,3	0
Mangistau region	50	20	16,6	6,7	6,7
Pavlodar region	50	20	13,4	13,3	3,3
North Kazakhstan region	43,3	26,7	13,3	10	6,7
South Kazakhstan region	2	24	22	12	40
Kazakhstan	35,6	21,9	11	18	13,4

Part III. SATISFACTION OF TAX OFFICIALS WITH COMPONENTS OF THEIR WORK

In modern conditions of the study personnel are a must, as it is the staff that makes a great contribution to success of any organization. President of the Republic of Kazakhstan Nursultan Nazarbayev has repeatedly stressed the need for respect for fundamental resource management - human capital. At the same time, the President has consistently focused on the need for an effective and modern body of civil servants.

Since 2008, the study "Monitoring and evaluation of tax services in Kazakhstan" opinion poll covers tax officials. For this purpose we developed a questionnaire for tax officials, consisting of questions with rating scales (from 5 to 1, with 5 - a high satisfaction rating, respectively, 1 - low estimate). To trace the dynamics of the change the basis of questionnaire does not change.

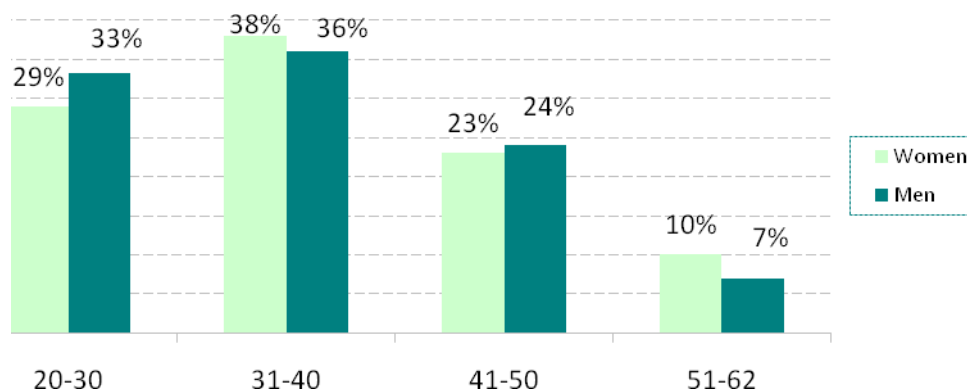
As in previous years, the tax officials measured certain components of their work, namely, satisfaction with motivation, work environment, management, logistics, and workflow. In addition to these components, employees of tax authorities assessed the level of their knowledge and skills, that is, in this study self-assessment of competency of tax officials was determined.

In total, in 2012 500 employees of tax authorities of the 14 regions of Kazakhstan, Astana and Almaty participated.

Socio-demographic characteristics of tax services employees.

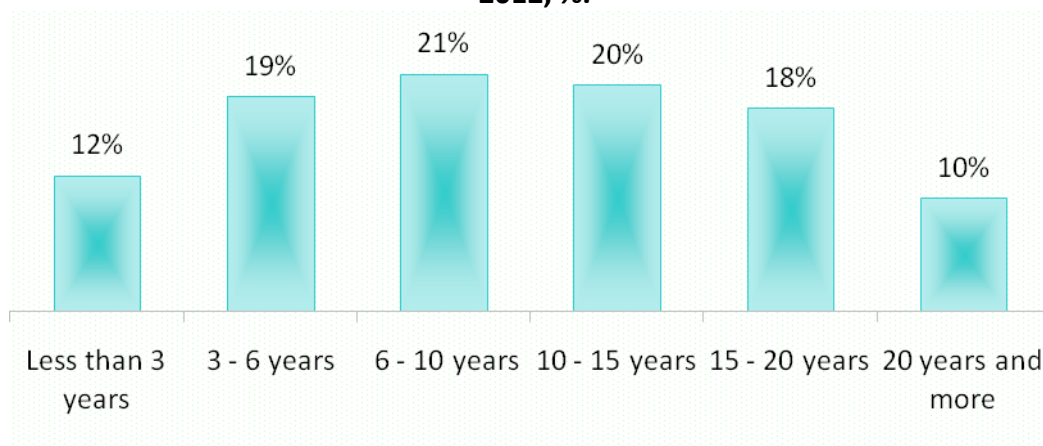
In 2012, survey among tax officials covered 53.2% of women and 46.8% of men aged 20 to 62 years. Like last year, the study found that the majority of tax officials are under the age of 50 years, the percentage of employees from 51 years and above 9%.

Figure 30. Distribution of respondents by age and sex categories, 2012, %.



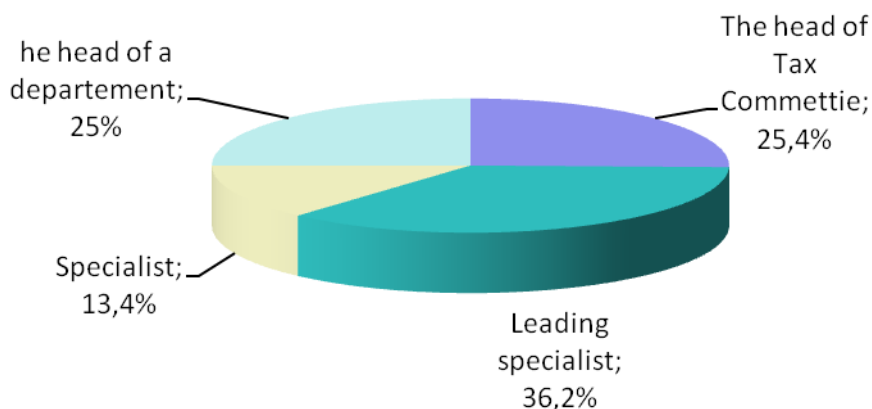
In general, most tax officials have a lot of experience working in this organization; intend to pursue a career in the tax authorities - 94% of employees.

Figure 31. Distribution of respondents by length of service in tax authorities, 2012, %.



Half of respondents (50.4%) are heads of different levels, and senior specialists of 36.2% of the total sample of employees.

Figure 32. Official status of respondents, 2012, %.



Gender distribution is still suffering from the following fact: among heads the share of men is more than women, at the same time, the absolute majority of the top professionals are women.

Motivation of employees

In the questionnaire for tax officials a scale of 1 to 5 for each criterion of evaluation was proposed, where 5 - a high satisfaction rating, respectively, 1 - low score. Component "motivation of employees" includes such factors as employment, consumer attitudes in obtaining taxation services, status/prestige of positions in society, moral motivation of employees, size of salary, the system of material incentives and amount of premium.

The calculation of this index is based on the proportion of tax officials, who indicated assessment of "4" and "5" on a five point scale.

Satisfaction with material motivation, namely the size of salary, the size of bonus material and a system of incentives has a positive trend since 2008, but, nevertheless, its numbers remain relatively low in relation to other criteria for evaluation of the component.

At the same time, for these criteria of material motivation the largest increase in employees who indicated satisfaction scores 4 and 5 compared to 2008 is observed: the share of satisfied with size of salary increased 3.5 times, the proportion of satisfied with size of premium has increased almost by 2.2; proportion of satisfied with material rewards increased by 3.5 times.

Overall, the average satisfaction rate of tax employees with motivators increased compared to 2008 by 27.4%.

Table 106. Satisfaction with motivation, 2008-2012, %

Motivation	2008	2009	2010	2011	2012
Place of work	87	85,7	90,1	93,3	97
Attitude of consumers in obtaining services	85	76,5	83,8	85,6	92,6
System of moral motivation among employees	60	48,2	68,2	78,5	87,6
Status and prestigious positions in society	68	68,5	79,5	82,2	87,2
System of material incentives	32	26,9	39,6	57,5	69
The size of salary	19	25,7	43,7	58	66,6
The size of premium	17	18,9	28,6	48	60,2
Average	52,6	50,1	61,9	71,9	80

In terms of regions the most satisfying aspects of work of motivating employees is observed in Kostanay, North Kazakhstan, West Kazakhstan and Atyrau regions (4,5-4,8 points). In most regions, the average score varies from 3.9 to 4.4 points.

Compared with 2011 the levels of satisfaction with motivation significantly decreased in the South Kazakhstan (0,5 ↓) and Zhambyl regions (0,6 ↓).

Table 107. Satisfaction with motivation by region (2008-2012), average score

Regions	2008	2009	2010	2011	2012
Kostanay region	3,19	3,13	3,6	4,8	4,8
North Kazakhstan region	3,37	3,69	3,8	4,5	4,6
West Kazakhstan region	2,78	3,52	4	4	4,6
Atyrau region	3,77	3,48	3,7	4,4	4,5
Mangistau region	3,72	3,13	4,3	4,4	4,4
Kyzylorda region	3,85	4,04	4,2	3,9	4,4
Aktobe region	3,33	4,01	2,9	3,4	4,4
Almaty	3,24	3,13	3,8	4,3	4,3
Pavlodar region	3,59	3,4	4,1	4,2	4,3
East Kazakhstan region	3,03	3,49	3,8	4,4	4,2
Akmolinsk region	3,49	3,71	3,7	4	4
Astana	3,35	2,9	2,9	3,6	4
Almaty region	3,08	3,15	3,6	3,9	3,8
South Kazakhstan region	3,29	3,22	3,6	4,2	3,7
Zhambyl region	3,75	3,29	3,3	4,2	3,6
Karaganda region	3,95	3,45	3,6	3,4	3,4
Total average	3,42	3,41	3,7	4,1	4,2

Working environment

These results suggest that the working environment in groups of tax services' employees unequivocally improve. Notable improvements have taken place in respect of ethics (7% ↑) and in relationships between people, namely mutual support (7% ↑); also a 7% increase in the proportion of employees who indicated high satisfaction with attention to their opinion takes place.

Overall, the share of employees who indicated high satisfaction scores for all evaluation criteria of the working environment in the tax authorities increased.

Table 108. Satisfaction with work environment, 2008-2012, %

Environment	2008	2009	2010	2011	2012
Professional ethics	87	87	90	90	97
Friendship, mutual support	86	85	86	89	96
Relations with superiors	90	88	92	90	95,8
Morale	83	81	87,5	90	95
Relationship with the parent body	87	82	90	89	94,8
Attention to your opinion	79	82	83	88	94,6
Corporative spirit	81	81	84	89	93,6
Average	84,7	83,7	87,5	89,3	95,3

In all regions of Kazakhstan satisfaction with working environment is estimated at an average of 4.1 points or more. The most noticeable increase occurs in Aktobe (1 point ↑), Kyzylorda (0,7 ↑) and West Kazakhstan regions.

The slight decrease in this evaluation in Zhambyl (0,1 ↓) and South Kazakhstan (0,2 ↓) regions is observed; in other areas either no change or a slight increase in the assessment takes place.

Table 109. Satisfaction with work environment by regions, 2008-2012, average

Regions	2008	2009	2010	2011	2012
North Kazakhstan region	4,43	4,51	4,6	4,7	4,9
Mangistau region	3,86	3,62	4,7	4,8	4,9
Kostanay region	4,19	4,01	4,4	4,9	4,9
West Kazakhstan region	3,66	4,33	4,4	4,4	4,9
Almaty	4,3	4,34	4,6	4,8	4,8
East Kazakhstan region	4,23	4,35	4,5	4,7	4,8
Atyrau region	4,5	4,13	4	4,7	4,8
Pavlodar region	4,51	4,12	4,7	4,4	4,7
Kyzylorda region	4,31	4,47	4,8	4	4,7
Aktobe region	4,28	4,38	3,6	3,7	4,7
Ақмолинская	3,96	4,37	4,5	4,5	4,6
Almaty region	3,8	4,23	4,5	4,4	4,6
Astana	4,37	4,05	4,1	4,2	4,6
Karaganda region	4,53	4,28	4,5	4,4	4,4
Zhambyl region	4,59	4,13	4,4	4,4	4,3
South Kazakhstan region	4,17	4,19	4	4,3	4,1
Average	4,23	4,2	4,4	4,5	4,7

Management

In this section of the study, tax officials appreciated the most the qualities of leadership heads - 96.2%, which is 7.2% more than in 2011, management efficiency, 93.8%, which is 7.8% more than in 2011 and the system of work planning (92%, 10% more than in 2011).

In general there is a positive trend for all criteria in this section of assessment of employee satisfaction, the average value of this indicator increased by almost 10% (9.6%).

At the same time, for a number of criteria in this section there is the greatest number of employees who indicated "Do not know":

- Effective use of budget funds - 8%;
- interest of management with feedback to employees – 6,4%;
- Equity of employment – 3,4%.

Table 110. Satisfaction with management, 2008-2012, %

Management	2008	2009	2010	2011	2012
Leadership qualities of the head	85	84,2	90	89	96,2
Management efficiency	76	73,7	84	86	93,8
System of work planning of employees	72	65,8	78	82	92
Observance of labor legislation	68	62,9	74	80	89,6
Employees are interested in the results of work	70	65,9	75	79	88,8
The validity of employment	71	63,3	72	77	88,4
Proper regulation of loading an employee	59	53,6	66	74	87,6
Management is interested in feedback with an employee	75	68,2	78	80	87
Efficiency of budgetary funds	67	53,6	63	72	82
Average	71,4	65,7	75,6	79,9	89,5

In 2012, in most regions show increased values of mean scores for satisfaction with management, with the exception of: Kostanay, East Kazakhstan region, where this index remained unchanged, and South Kazakhstan, Zhambyl oblast, where the figure slightly decreased.

Table 111. Satisfaction with management by region (2008-2012), average

Regions	2008	2009	2010	2011	2012
Kostanay region	3,97	3,55	4,1	4,9	4,9
North Kazakhstan region	4,02	4,35	4,4	4,6	4,8
Pavlodar region	4,14	3,83	4,6	4,2	4,8
West Kazakhstan region	3,1	4,06	4,1	4,1	4,8
Almaty	3,5	3,69	4,1	4,4	4,7
East Kazakhstan region	3,75	4,12	4,3	4,7	4,7
Mangistau region	3,84	3,12	4,5	4,6	4,7
Atyrau region	4,18	3,77	3,8	4,5	4,7
Kyzylorda region	4,03	4,34	4,7	4	4,7
Aktobe region	3,94	4,26	3,1	3,3	4,6
Akmolinsk region	3,5	4,2	4,3	4,1	4,5
Almaty region	3,08	3,81	4,2	4,1	4,4
Astana	4,07	3,36	3,5	3,8	4,4
Karaganda region	4,41	4,02	4,4	4	4,2
South Kazakhstan region	3,93	3,83	4	4,3	4,1
Zhambyl region	4,56	3,51	4,3	4,1	3,9
Average	3,88	3,84	4,1	4,2	4,6

Material and technical support

Compared with 2008, most employees are satisfied with material and technical support: convenience of the workplace definitely improved the supply reliability of computers, telephone lines, software, office supplies improved. More and more employees are satisfied with provision of necessary information, manuals, maintenance of office equipment. Still the lowest percentage of employees is satisfied with access to Internet.

Table 112. Satisfaction with logistical support, 2008-2012, %

Logistical support	2008	2009	2010	2011	2012
Comfortable workplace	72	71,6	77	80	89,8
Telephone lines	66	65	71	78	89
Software	49	50,1	71	78	88,2
Reliable computers	33	40,2	67,5	82	88
Necessary information, reference	68	59,5	73	80	86,6
Office supplies	63	57,7	72	77	86,6
Office equipment (copier, fax, etc.)	50	43,1	59	66	81,8
Constant Internet access	30	32,2	42,5	54	63,4
Average	53,9	52,4	66,6	74,4	84,2

In terms of regions relatively low satisfaction scores of material and technical support was noted by officials of Zhambyl (3,7), Karaganda (3,7) regions. A marked increase in this indicator is observed in Aktoobe (1,5 ↑), Akmola (1 ↑) and Atyrau regions (0,63 ↑).

Table 113. Satisfaction with logistical support by regions 2008-2012, average

Regions	2008	2009	2010	2011	2012
North Kazakhstan region	3,77	3,94	4,1	4,47	4,9
Kostanay region	3,21	3	3,4	4,93	4,9
Kyzylorda region	4,19	3,78	4,5	4,15	4,7
East Kazakhstan region	3,07	3,51	4	4,36	4,6
West Kazakhstan region	2,48	3,07	4,1	3,94	4,6
Pavlodar region	3,62	3,27	4,2	4,47	4,5
Akmolinsk region	3,59	3,96	3,9	3,52	4,5
Aktoobe region	3,63	4,18	3,1	3,02	4,5
Almaty	2,75	2,84	4,1	4,04	4,4
Astana	3,17	3,01	3,6	3,93	4,4
Mangistau region	4,18	3,57	4,2	4,18	4,3
Atyrau region	3,41	3,14	3,1	3,57	4,2
Almaty region	2,63	3,44	3,8	3,82	4,2
South Kazakhstan region	3,42	3,22	4,1	4,15	4
Zhambyl region	3,68	2,63	3,5	4,25	3,7
Karaganda region	3,67	3,37	4,1	3,65	3,7
Average	3,41	3,37	3,9	4,03	4,4

Processes

As in the study in 2011, the largest share of tax officials noted high satisfaction scores with components such as electronic document management (7,8% ↑) and approval procedure (11,2% ↑). As well for these components, an increase of staff who noted the evaluation 4 and 5 is observed.

In general, for the component "Processes", as in years past, pressing issues of cooperation with other state bodies, including shared databases with them are still exist.

Table 114. Satisfaction with processes, 2008-2012, %

Processes	2008	2009	2010	2011	2012
Electronic documents	70	64,4	81	85	92,8
Approval procedure	75	66,2	77	79	90,2
Rationality, logic processes	71	61,6	76	75,5	89,4
Availability to make their own decisions	70	61,3	74	74	87,8
Redeployment of staff during peak periods	55	56,2	72	72,5	85
Interaction with other government agencies	62	53,7	69	68,4	81,8
Shared databases with other government agencies	43	41,3	53	58	71,2
Average	63,7	57,8	71,7	73,2	85,5

In many regions the average satisfaction score with components of this indicator has increased, with the exception of South Kazakhstan, Almaty, Zhambyl and Karaganda regions, where the figure has remained virtually unchanged.

Table 115. Satisfaction with the process by regions (2008-2012), average

Regions	2008	2009	2010	2011	2012
Kostanay region	3,77	3,56	4	4,81	4,9
North Kazakhstan region	3,9	4,02	4,3	4,32	4,7
West Kazakhstan region	2,85	3,83	4,2	3,86	4,7
Pavlodar region	3,82	3,67	4,3	4,03	4,6
Almaty	3,31	3,42	3,9	4,24	4,5
Mangistau region	3,51	3,07	4,3	4,32	4,5
East Kazakhstan region	3,78	3,86	4,3	4,41	4,5
Kyzylorda region	3,96	4,11	4,6	3,9	4,5
Atyrau region	3,89	3,25	3,7	4,14	4,4
Astana	3,71	3,36	3,5	3,54	4,4
Aktobe region	3,71	4,2	3,1	3,29	4,4
Akmolinsk region	3,54	4,03	3,8	3,89	4,3
South Kazakhstan region	3,77	3,55	3,9	4,08	4
Almaty region	2,91	3,56	3,8	3,88	3,9
Zhambyl region	4,24	3,26	4,1	3,93	3,8
Karaganda region	4,34	3,75	4,2	3,77	3,8
Average	3,69	3,65	4	4,03	4,4

Quality of public services in the tax authority

Compared to previous years, proportion of employees who indicated ratings 4 and 5 for the factor "Encouraging due to good service of consumers" significantly increased (11% ↑). The overall level of satisfaction with the components of this section has increased for all factors.

Table 116. Satisfaction with quality of services in the workplace, 2008-2012, %

Factors	2008	2009	2010	2011	2012
Friendliness of staff of your unit towards consumers	92	89,3	94	94	97
The quality of issued documents (accuracy, absence of errors, completeness)	85	81	90	90	96,4
Speed of service	90	86,5	91	91	95,8
Availability and timeliness of information for consumers	84	82	87,5	90	94,8
Addressing the needs of consumers in the planning of work	84	79,9	86,5	89	94,2
Having all conditions for provision of high quality services	70	66,9	79	87	93,6
Ease of the procedure for obtaining services	85	82	86,5	86	93
Consumer's awareness	84	72,4	85	86	91,6
Customer feedback	83	74,9	81	85	89,6
Encouraging due to good service of consumers	42	34,8	43	59	70
Average	79,9	75	82,4	85,7	91,6

As in past studies, in the block of assessment questions, tax officials are least satisfied with encouraging due to good service of consumers, which suggests that employees need encouragement for good customer service. But this is the norm of each employee providing services in both the public sector and the private sector. Note that this question is difficult to answer for 7% of staff.

The largest increase took place in Aktobe region (1 ↑). The slight decrease in the average scores is observed in South Kazakhstan (0,2 ↓) and Zhambyl regions (0,3 ↓).

Table 117. Satisfaction with the quality of services by regions (2008-2012), average

Regions	2008	2009	2010	2011	2012
North Kazakhstan region	4,48	4,37	4,6	4,7	4,9
Kostanay region	4	3,88	4,3	4,9	4,9
West Kazakhstan region	3,7	4,1	4,4	4,1	4,8
Almaty	3,87	3,94	4,3	4,5	4,7
Mangistau region	3,77	3,33	4,5	4,7	4,7
East Kazakhstan region	4,03	4,15	4,4	4,7	4,7
Pavlodar region	4,3	3,96	4,6	4,4	4,7
Kyzylorda region	4,35	4,42	4,6	4,1	4,7
Atyrau region	4,21	3,91	4	4,4	4,6
Akmolinsk region	4,1	4,3	4,3	4,3	4,6
Aktobe region	4,19	4,32	3,5	3,6	4,6
Astana	4,07	3,88	3,8	4	4,5
Karaganda region	4,41	4,11	4,5	4,1	4,3
Almaty region	3,55	4,02	4,2	4,1	4,3
South Kazakhstan region	4,14	4,13	4,2	4,3	4,1
Zhambyl region	4,69	3,73	4,1	4,2	3,9
Average	4,12	4,01	4,3	4,33	4,6

Self-assessment of knowledge and skills

By all measures of this section, an increase in the share of tax officials who evaluate their knowledge and skills in 4 and 5 is observed. At the same time, for some positions of assessing in this section there is a marked proportion of respondents who found it difficult to answer. So difficult questions to answer are:

- The level of competence in development of indicators– 10%;
- The level of competence in the development of standards – 9,4%;
- Knowledge of English – 6,4%;
- The ability to touch-type – 5%;
- Career opportunities – 3%.

As before, the lowest percentage of employees value the knowledge of English - 33%, which in principle is not such an important indicator of the competence of civil servants tax services, as the knowledge of state language: Kazakh and Russian.

The vast majority of tax officials know both Kazakh (89.4%) and Russian (97.4%) languages.

Table 118. Self-assessment of competence of tax officials, 2008-2012, %

Factor	2008	2009	2010	2011	2012
Ability to work with customers	95	93,4	95	96,5	97,8
In their sector	92	92,5	92	96	97,4
Russian language skills	94	95,1	97	92	97,4
In planning their time	-	-	-	-	97
Computer literacy	-	-	-	-	96,6
In overcoming conflicts	93	86,2	91	92	96,6
In results-based planning	90	79,7	87	93	94,6
In tax matters	90	88,8	90	93	94,4
Training opportunities	80	76,2	82	85	91,4
In monitoring of tax services	87	76,3	87	87	90,6
Knowledge of Kazakh language	77	79,1	82	82	89,4
Career opportunities	80	67	76	81	89
In development of standards	76	65,6	74,5	79	85,2
In the development of indicators	74	63	71	79	83,2
The ability to touch-type	51	50,1	53	69	71,4
Knowledge of English	20	25,5	26	35	33,2
Average	78,5	74,2	78,8	82,8	87,8

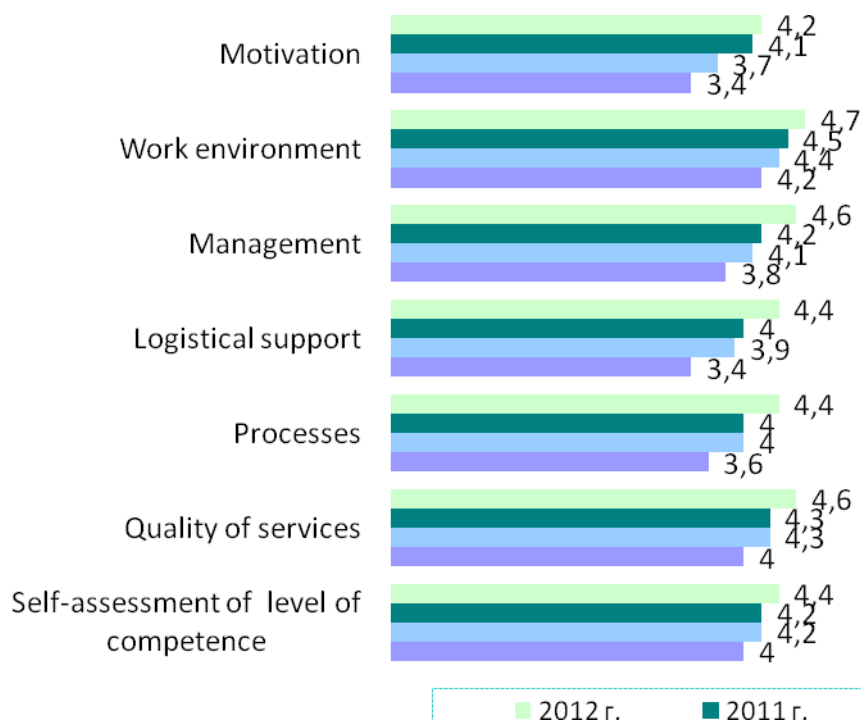
In all regions of Kazakhstan tax officers rated their level of knowledge and skills by 4.2 points or more.

Table 119. Self-assessment of competence on a 5-point scale by region, 2008-2012.

Regions	2008	2009	2010	2011	2012
West Kazakhstan region	3,93	4,13	4,4	4,1	4,7
Kostanay region	4,03	3,92	4,2	4,7	4,7
Mangistau region	3,72	3,63	4,5	4,6	4,6
North Kazakhstan region	4,14	4,15	4,3	4,3	4,6
Atyrau region	4,19	3,86	4,1	4,3	4,6
Almaty	4,04	4,18	4,3	4,4	4,5
Akmolinsk region	4,06	4,2	4,1	4,1	4,5
Kyzylorda region	4,24	4,29	4,6	4	4,5
East Kazakhstan region	4,18	4,03	4,3	4,4	4,4
Pavlodar region	4,25	3,92	4,3	4,3	4,4
Almaty region	3,64	3,98	4,3	4,1	4,4
Astana	4,14	3,91	3,9	4,1	4,4
South Kazakhstan region	4,01	4,07	4,1	4,3	4,2
Zhambyl region	4,44	3,75	4,2	4,2	4,2
Karaganda region	4,26	3,94	4,3	4,1	4,2
Aktobe region	3,99	4,29	3,5	3,9	4,2
Average	4,08	4	4,2	4,24	4,4

In comparison with results of previous years, there has been a positive trend of average satisfaction scores of civil servants with conditions of their work, as well as self-esteem level of their knowledge and skills.

Figure 33. Dynamics of average satisfaction scores of civil servants with working conditions, 2009-2012.

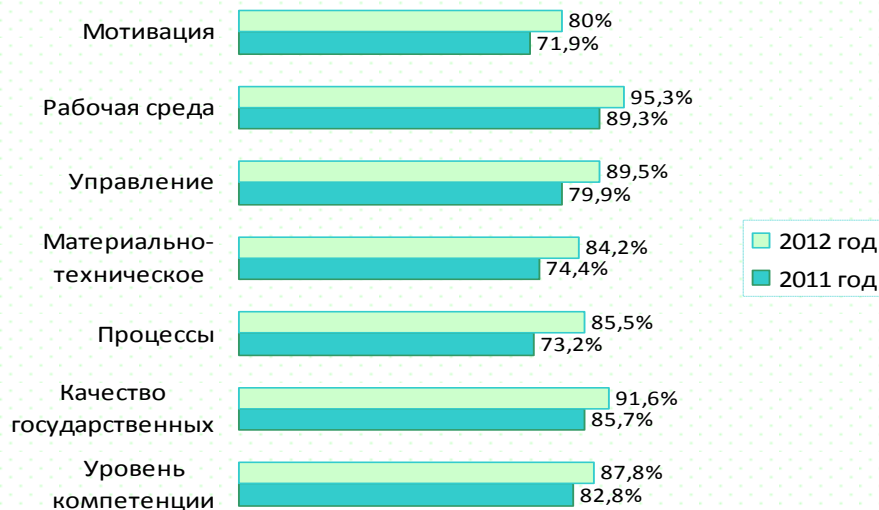


If in the study of last year (2011) tax officials were least satisfied with material and technical equipment and work processes, the study of this year showed the least satisfaction with components of motivation, namely a system of material rewards of employees of tax authorities, the size of salary and amount of premium.

Issues in a timely and optimal provision of tax services with necessary material resources of appropriate completeness and quality are resolved; Business processes are improving; Employee satisfaction with their work is increasing, which in turn affects the quality of their work, the quality of services to consumers. But it is necessary to devise a system of material motivation of tax employees, as evidenced by a study in 2012.

In comparison with 2011 the percentage of respondents who indicated ratings 4 and 5 for all sections of the assessment of satisfaction with the tax authorities increased.

Figure 34. Percentages of tax officials, who indicated ratings 4 and 5, 2011-2012.



According to a study in 2012 the number of regions where there is a high grade point average satisfaction scores for personal work with the tax authorities increased: the value of assessment is in the range from 4.5 to 5, i.e. close to the maximum score of five points.

The significant increase is observed in this evaluation in Aktobe region (1.1 points ↑), where the results of the study in 2011 showed the lowest score (3.4 points). The average score in the evaluation of West Kazakhstan (0,7 ↑) and Kyzylorda regions (0,7 ↑), in Astana (0,6 ↑) markedly increased.

Table 120. Average satisfaction of employees over time (2008-2012) by regions

Regions	2008	2009	2010	2011	2012
Kostanay region	3,8	3,6	4	4,8	4,9
North Kazakhstan region	4	4,2	4,3	4,4	4,8
West Kazakhstan region	3,2	3,9	4,2	4	4,7
Almaty	3,6	3,7	4,1	4,3	4,6
Mangistau region	3,8	3,4	4,5	4,4	4,6
Kyzylorda region	4,1	4,2	4,6	3,9	4,6
Pavlodar region	3,7	3,9	4,2	4,5	4,6
East Kazakhstan region	4	3,7	4,4	4,2	4,6
Atyrau region	4	3,7	3,8	4,2	4,5
Aktobe region	3,9	4,2	3,3	3,4	4,5
Akmolinsk region	3,7	4,1	4,1	4	4,4
Astana	3,8	3,5	3,6	3,8	4,4
Almaty region	3,2	3,7	4,1	4	4,2
South Kazakhstan region	3,8	3,7	4	4,2	4
Karaganda region	4,2	3,9	4,2	3,9	4
Zhambyl region	4,2	3,5	4	4,1	3,9
Average for Kazakhstan	3,8	3,8	4,1	4,1	4,5

Based on the research of staff, management of tax committees has the opportunity to carry out targeted work to improve professionalism of staff, to improve the working environment of staff, i.e. conduct all the necessary, the end result of which should be to improve the efficiency of their work.

With this purpose in the questionnaire for employees in 2011 an open question was offered: employees were asked to name public knowledge and skills they need to improve. Note

that 11.4% of employees responded that they did not need any improvement in knowledge and skills. A significant drop in the share of tax officials (from 60% in 2011 to 20% in 2012), who found it difficult to answer this question; that is; in 2012 the vast majority of survey participants responded and expressed their views.

A complete list of answers of employees, in their original form, is presented in the table below. This list of needs of employees helps to better understand their needs and to consistently pursue various activities and seminars to improve their skills.

Table 121. Needs of tax officials in knowledge and skills, 2012, N=500

Knowledge and skills	%
A qualitative study of foreign languages / English	14,8%
Skills / knowledge to improve the software /information technology / programming / writing programs	11,6%
Advanced training in the specialty / quarterly / annually	8,6%
The study of the Kazakh language / economic Kazakh	6,2%
Exchange of experience in their field of work with other tax authorities to the regions of Kazakhstan	5,6%
Improve knowledge and skills in legal issues (due to the constant changes in the law) / ad hoc tax code / enhance knowledge of tax law	5,2%
To study the system of taxation and tax / change in the tax code	5,2%
Exchange of experience in the field of their work at the international level with departure and arrival of specialists / private meeting / date information about changes in international taxation	4,8%
Study the IFRS - International Financial Reporting Standards / additions to IFRS	4,6%
Study the program 1C-accounting / bookkeeping	4,6%
Increase the computer literacy	2,4%
Study the CC RK (Civil Code) / changes in legislation of RK / rights and duties of citizens	1,8%
Conducting specialization	1,8%
A detailed study of the tax law, administrative law	1,8%
Improve the knowledge of all the articles of the Tax Code	1,6%
More practice / want to work in all departments of the tax authority, to achieve high professional skills and qualities	1,2%
Very good to know and master WORD, EXELL, Access programs	1,2%
The study of laws of other government agencies (all innovations, orders and laws)	1,2%
Learn to communicate with taxpayers / Basic psychology of communication with customers (taxpayers)	1%
Study the international system of taxes and taxation	1%
Course "Human Resource Management" / "How to improve the efficiency of management and employee motivation, team-building" / resistance to stress courses	1%
Access to professional training	1%
Seminars / Finance Knowledge	1%
Training in Psychology	1%
Holding seminars at the regional level	1%
Conduct more workshops with specialists from other areas where you can share your experience and skills	1%
Auditing courses	0,8%
Skills for effective use of working time	0,8%
Participation in the seminars	0,8%
Skills in information services on the Internet	0,6%
Public speaking courses	0,6%
Conducting business in Kazakh	0,6%
Personnel Management	0,6%
Economic knowledge	0,4%

Knowledge and skills	%
Improving knowledge of Russian language	0,4%
Methods and principles of the fight against corruption in the tax authorities	0,4%
Organization of personnel work	0,4%
HR Administration	0,4%
Improve the knowledge and skills to enforce laws of RK / tax legislation	0,4%
Reading of scientific literature	0,2%
Clarify / determine transfer prices	0,2%
Find out convenience of taxation of goods exported to Kazakhstan (i.e., international economic relations)	0,2%
Learn to conduct tax audits	0,2%
Skills in the development of standards	0,2%
Analysis of tax reporting forms	0,2%
Improvement of management skills	0,2%
Assessment and methods to improve the efficiency and activities of government bodies	0,2%
Professional development	0,2%
Administrative practice in civil cases	0,2%
Advanced training in the field of taxation of individuals	0,2%
perfect knowledge of all used programs	0,2%
The study of the tax code in the section of the Customs Union, VAT and excise	0,2%

Since 2011, the participants were asked to write their research proposals to improve the current system of tax services. The proportion of staff who found it difficult to make any proposals significantly reduced from 62% in 2011 to 34% in 2012. Refused to make any suggestions to improve the current system of tax services about 2% of the participants, 10% indicated that they are satisfied and do not need to be improved.

Table 122. Proposals to improve the current system of tax services, 2012.

In the area of technology, software, documents and services	%
Improve performance of program "departmental staff"	33,6%
Maximum automation in all areas / services, house control, exchange of information between government agencies (in order to reduce labor costs) / Fully automate relationships with taxpayers / all documentation submitted and receive electronically, to create the conditions for remote reporting	10,6%
Improvement of the database with tax authorities / unified / single database for all state interaction	5,6%
Improving the speed and quality of software (INIS, SONO) for taxpayers and employees	3,4%
Improvement of the software / software systems	2,2%
Continue work on modernization of information systems	1,8%
Implementation of innovative technologies	1,2%
Reduce the number of documents from the parent body, completely unfounded and countless	1,2%
Improving information systems to monitor taxpayers	1%
Attainment of a full paperwork in electronic format	1%
Increasing the number of information systems	0,8%
Setting terminals for tax payments without a fee	0,6%
Continue work on automation of business processes in the tax authorities	0,6%

Improve server performance	0,6%
Simplify tax claims input system in software INIS RK - mode "Documents"	0,6%
Reduce manual processing of information	0,2%
Eliminate duplication of the information and reports by various government organizations	0,2%
Strengthen cameral control of taxpayers	0,2%
Have the authority to conduct monitoring procurement	0,2%
Add cashiers of Halyk Bank	0,2%
Obtaining a patent through delivery of documents in electronic format	0,2%
Introduce the position of archivist to archive all the documents in the cases	0,2%
To excluded from the tax code the duties of control the accuracy of calculation, retention and transfer of mandatory pension contributions and social security contributions	0,2%
Need to improve and enhance INIS system and add functions required for creation of consolidated financial statements	0,2%
Revise tax reporting forms in reducing unnecessary graph	0,2%
Reducing the number of tax reporting forms provided	0,4%
System and working mechanism, provision of services	%
Improving the system of work / minimization of tax services	1,8%
Simplify / reduce the tax declarations / tax reporting	1,8%
Sending requests to the competent authorities by e-mail / Interaction with other government agencies in electronic format	1,6%
Increasing the rate of exchange of information between different levels of tax services for quality work	1%
Reducing the time of Taxpayer Service	0,8%
Development of methodology for improving the quality of the provision of tax services in order to avoid bureaucracy and red tape with tax authorities	0,8%
Centralized information systems with other competent authorities	0,8%
Simplify tax laws	0,8%
Improve the quality of tax services	0,8%
Transfer the collection of local taxes (property tax and land tax) in Service Centers	0,6%
Develop a mechanism to bring to registration of persons engaged in business and neglecting tax legislation, namely the right to grant compulsory registration of such persons.	0,4%
Improve the system of international cooperation and information	0,4%
Rapid electronic exchange of information with foreign countries	0,4%
Exchange of experience in the field of work at international level / with developed countries, with departure and the arrival of specialists / best practices to other countries	0,4%
Improving the quality of public service delivery	0,4%
Creation and development of modern centers for receiving and processing information Taxpayer Service	0,4%
Sharing experiences with regions of Kazakhstan	0,4%
Transfer the work into electronic form for requests and responses from authorities and banks	0,4%
Improve communication and tax services in Service Centers	0,4%
Simplify service standards	0,2%
To conduct registration as a taxpayer, getting help in Crevice Centers	0,2%

Provide access to all the explanatory bases, to information system "Paragraph"	0,2%
Shut down servers at the national level, by example of the Russian Federation	0,2%
Further maximum reduction the of the tax code to the law of direct action.	0,2%
In order to simplify the collection of debt from government agencies including the Committee of the Treasury in the list of banks with the electronic banking channel of exchange messages	0,2%
To increase the powers of local executive and judicial authorities	0,2%
All authorized agencies implement Informational system for the registration, removal, evaluation, etc.	0,2%
Legislative acts of the Republic of Kazakhstan on taxation should be published in clear language for all citizens of the Republic of Kazakhstan	0,2%
For improvement in general	
Reduce corruption in all government bodies / Casual fighting corruption	1,8%
Elimination of differences with other laws of RK and the tax code	0,9%
Exchange of experience and expertise at the Ministry of Finance of Kazakhstan	0,8%
Simplicity and availability of taxation for the entire population, especially in rural areas	0,9%
Active involvement of NGOs in the process of outreach to small businesses	0,4%
Systematization of work in general, including the regulation of all processes, modernization of the monitoring results and evaluate its effectiveness	0,2%
Take the initiative for timely implementation of amendments to rules of law derived from the practical realities	0,2%
Create an additional tax committee in Astana to reduce the burden and quality of service to taxpayers	0,2%
For the system to work it is necessary to improve legislation to obtain information on bank accounts for the full and timely income tax	0,2%
Share responsibility, tax authorities for implementation of the republican budget and local budget transfer to the local executive body - the Mayor's Office, the effective implementation of budgets in the regions responsible for the administration of the state budget	0,2%
Sharing experiences with other government agencies, including the Department of Customs Control	0,2%
Rating tax authorities followed up on quality control work	0,2%
For taxpayers	%
Improving literacy of population in payment of taxes / nurture a child understanding the mandatory payment of taxes / increase knowledge of taxpayers in taxation	1,6%
Inform the public about running line tax payment date, the amendments to the Code, etc.	0,2%
Conduct seminars and consultations to taxpayers	0,2%
Facilitate the process of bringing to administrative responsibility of taxpayers	0,2%
Simplify the preparation of administrative penalties, to type warning for original violation	0,2%
Implementation of early warning system for tax debt through SMS	0,4%
Material and technical support	%
Creation of material and technical base of the latest modern standards	1,4%
Acquisition of modern computers to strengthen technical capacity	1,4%
Creating an electronic queue	1,2%
Improving working conditions for employees, providing office furniture	1%
Need in further qualification of employees	%
Topics for training: Legal acts in legislation of Kazakhstan	0,6%
Topics for training: Taxation of Republic of Kazakhstan	0,4%

Topics for training: Management Accounting	0,4%
Topics for training: IAS	0,2%
Topics for training: Civil Law	0,2%
For employees of tax authorities	%
Increasing salaries / bonuses based on the amount of work	7,4%
Increase the number of employees / Specialist in the Tax Department	7,4%
Increase the reward system / implement a system of material incentives / improve material rewards to employees to	4,2%
Regular (every six months) Refresher / Training with certificate	2,4%
Motivation for the staff / Promotion in connection with good service of the population	2,0%
Provide Internet of each inspector / No limit for work through the Internet	1,6%
Staff development in the form of training	1,2%
Provide employees with the most modern office	1,2%
Make employment of tax officials more transparent / More careful selection of personnel	1,2%
Benefits package for employees of tax authorities	1,0%
Recruit qualified personnel, not "friends"	0,8%
Compliance with the normal working time	0,8%
Upgrading of professionals and workers / selection of qualified specialists	0,6%
Conducting ongoing psychological "treatment" of new staff (patriotism, negative attitude to corruption)	0,6%
Cultivate the need among employees for self-education and continuous improvement of their skills	0,6%
Internship opportunities in other regional centers	0,6%
Pay more attention to the openness and transparency of work	0,6%
To conduct seminars for employees on the work tax authorities more often	0,6%
Change the work schedule of employees from 8 hours to 17 hours	0,6%
Conduct training sessions for employees to communicate with customers (taxpayers) with their psychology and individual approach to each client	0,4%
Take employees who do not have family ties in the tax authorities	0,4%
Need a separate building for each tax administration, which helps to receive the appropriate amount of tax payers.	0,2%
Create an independent special school / training courses for tax professionals	0,2%
Implement the program in schools on the fundamentals of tax knowledge	0,2%
Provide access to all legal bases for qualified staff (legal basis to fees, expensive, so you cannot afford to use it)	0,2%
Training on time management for employees	0,2%
Continue work on implementation of measures to reform tax administration	0,2%
Improving the conditions of work	0,2%
Simplify the relationship along the vertical, a large number of orders	0,2%
Introduction of a single form and assigning ranks in TC	0,2%
Develop a plan to motivate employees in the material and moral terms, and have its	0,2%
To simplify the system of selection of civil servants	0,2%

Improve the general conditions of employees	0,2%
Provide housing for employees with years of experience	0,2%
In order to curb corruption introduce gradation salary, most prone to corruption departments should receive a higher salary and be punished accordingly	0,2%

The survey staff proposed a number of statements on the degree of agreement that can determine the ratio of tax services to their work, to the taxpayers. Results of responses indicated that:

- the vast majority of employees (95.8%) like their job;
- Many (39%) of employees agree to some extent that most of their colleagues are incompetent and in need of further training;
- The majority of employees (68%), in varying degrees, believe that taxpayers are often ill-informed in matters of tax law;
- 93.8% of tax services share the presumption of innocence;
- Ambiguous attitude of the tax authorities to taxpayers. The majority of employees agree that taxpayer is an important client, who should be valued and respected as of its success depends the state budget. At the same time, half of surveyed employees (49.6%) agree that it is not needed to create a comfortable environment for a taxpayer, he is obliged to pay taxes;
- The majority of employees (57.4%) believe that the tax officers are always right; mistakes are fault of taxpayers.

Table 123. Distribution of degree of agreement of responses with a number of statements, 2012, N=500.

УТВЕРЖДЕНИЯ	Strongly disagree	Rather disagree	Agree and disagree	Rather agree	Totally agree	Hard to say
The taxpayer is a very important customer, and tax authorities is a service that provides services to such clients	0,4%	1,6%	5,6%	9,2%	82,2%	1%
Any citizen is considered innocent until proved guilty of a crime is proven legally	0,8%	1,2%	2,4%	12,2%	81,6%	1,8%
The taxpayer is required to pay taxes and it is not necessary to create some comfort to do this	17%	15,6%	15,8%	12,4%	37,2%	2%
Tax officials are always right, all errors are the fault of a taxpayer	20,8%	17,6%	38,6%	13%	5,8%	4,2%
Most of my colleagues are in need of professional development, I have to be a witness to their incompetence	32,4%	24,2%	14,6%	15,8%	8,6%	4,4%
Most taxpayers need clarification of the tax legislation, I have to be a witness to their low awareness of tax issues	13,2%	15,8%	22,8%	24,6%	20,6%	3%
Each taxpayer should be valued and respected, because of its success depends on the state budget	1%	1,8%	4,6%	11,8%	80,2%	0,6%
I love my job	0,4%	0,8%	1,8%	7,8%	88%	1,2%

Part IV. SURVEY OF EXPERTS

In the present study 12 in-depth interviews with representatives of consulting firms specializing in tax matters were conducted.

In-depth interviews are private non-structured interviews with respondents to determine the main motives, beliefs, opinions and attitudes towards the topic studied.

The study sample of in-depth interviews by region was as follows:

- Almaty – 6 interviews;
- Astana – 2 interviews;
- Ust-Kamenogorsk – 2 interviews;
- Aktau – 1 interview;
- Uralsk – 1 interview.

Factors of satisfaction of taxpayers with tax services

Experts believe the satisfaction of taxpayers the tax services depends on:

- competence, professionalism of tax services, including knowledge of not only tax laws, but also accounting;
- Excellence of tax legislation;
- communication culture of tax officials with taxpayers, namely, realization that they are state, not a private organization, so must comply with the code of civil servant
- objectivity of tax officials;
- responsiveness of staff, timeliness of tax services;
- The software and technical support of the tax services provided in electronic form.

“Satisfaction of taxpayers with tax services will depend on timely responses of tax officials to emerging in the course of fulfillment of tax obligations, issues, as well as compliance with the Public Officers Ethics”

«Satisfaction of taxpayers with tax services depends largely on the quality and timing of the service that was last rendered. If we talk about the quality of tax services, we believe that in the district tax offices in Astana Cit it is acceptable. For example, the newly registered taxpayer receive help form consultant in the form of a memo of a taxpayer»

"Satisfaction of taxpayers with tax services is determined by competent, polite and executive tax officials”

"First of all, the competence of staff, the correct behavior."

“Most importantly, is to be treated as human beings. When you come to them, they have such an attitude, as if you had come to beg for something from them, something for asking. This is common in any tax authority in all regions of Kazakhstan, among employees who work directly with taxpayers. There is no such relationship, that a taxpayer is an important client, who replenishes the state budget. Tax officials are not always able to respond to your questions, that is, not all employees are competent in tax matters. Have to call my friends tax to get answers to questions”

"The most important thing in the work of tax officials is that they are knowledgeable about the tax code and treat taxpayers well, without bias and polite. With knowledge of the Kazakh and Russian everything is well, almost everyone knows both Kazakh and Russian, this is no problem"

"They're set up just to impose penalties on taxpayers. Just recently had a case: pass the tax returns, but with errors, you had to remake it, but tax officials said that no, you cannot alter anything, you pay a fine. When something happens to their fault, they did not even apologize»

"Dissatisfaction with the work of taxpayers of tax authorities depend on three simple things:

1) Employees of tax authorities (especially young ones) do not have a culture of communication with officials of the taxpayers, not understand overarching fact that they are the face of the state, not an individual;

2) implementation of fiscal functions should be based on justice, not the frenzied task - to fill in the budget at all costs, just to take the money from a taxpayer, especially not at the expense of common sense;

3) *no confidence in stability of professional decisions of tax authorities: we answer your question, taxpayer is never sure that within five years, the tax authority does not reconsider its response and will not take a decision in favor of the budget»*

"Do not satisfy with the mere failure to resolve the fundamental question: TC does not analyze the future of relations with taxpayers, and responds only after taxpayers had already" strongly pitched foreheads "of ill-conceived tax provisions"

"First of all, perfection of the tax laws. The second, compliance by the tax authorities of taxpayer's rights under the tax law»

"First of all, objective tax services, i.e. how tax authorities behave in the situation; how good they know the law - two; how fairly and adequately they use it - three; and the fourth - how easy is it to work with the tax authorities"

"First of all, it had to be prompt, efficient and fair. At the expense of efficiency, it is often happens that tax authorities do not comply with the terms established by law. So when considering an application or something, break timelines, they say, "Yes we break" while many taxpayers do not want to spoil relations with tax authorities and suffer. The impression is generally made up that often that we - the taxpayers serve the tax authorities, and they do not have to provide services. For example, we serve a few times the same piece of paper, even though by the law once it is filed, it must be stored in the archive. In fact one and the same request, issue a notification, by law the taxpayer simply must respond to these notifications, provide the same paper, and complain again extra time, the extra cost. Again, many accountants do not want to spoil relations with tax authorities, because they will have to work with the same inspector in the future. Of course, in recent times, when you work with the heads or senior employees, you see what they know tax laws and have a more sensible approach to things. At the executive level, tax collectors, knowledge of laws is poor. And even when you complain, they say, "What do you want? We have small salary."

"It is not only incompetent and ineffective system. Here's a simple example, the supply of electronic reporting. It is well done; they have introduced a program of electronic reporting, but changed EFNO at SONO, or the Cabinet of the taxpayer. Before for example, you enter at score, and the form has been automated, it summed everything up, and with the application numbers were transferred to the main form. With the new system it is all gone; you need to finish all yourself. Here again, the human factor, wrong summaries or system hangs, the figure did not transfer, the form went wrong, again the problem. It seems to be done, but again not completed. In an electronic system again they added an online application. But in November last year they adopted a new application form, but so far they have not appeared in electronic form in the Cabinet of the taxpayer, but the tax officials said that there are also electronic forms. They actually are, but the older ones. And thou shall deliver this form, and then you will be told that it is not in the form you gave them. »

"Of course, a big shift in the tax services was when introduced electronic reporting, this is very good. But there are a lot of drawbacks: form of the form of tax returns is now reduced, to make it easier. But let's be VAT or CIT to pass the list of counterparties or invoices received from mining, a list of all the accounts. This is a huge amount of information. And the system does not provide for such amount of information. Tax authorities refuse to get them on paper, they say, hand over the mail. Then when these reports come, tax authorities say, we cannot hand drive, it is a very long time-consuming work, you give us in electronic form on the disk or flash drive. You're like a monkey three times doing the same job. We wrote to the Finance Ministry, we were told that the problem is the problem of developer, we sent a request to the developer and that's all. And every week, we recall, and we do not get answer»

"Unfortunately, the Tax Code does not provide a clear interpretation, there are some things that either does not exist, or it may be a dual interpretation. Tax authorities often simply cite the Tax Code. And get them to not be a clear answer. Or very long time passes before answers, or answers do not come at all. Sometimes there are situations where you just need the tax authorities have decided to how handle: you ask them, you submit all the documents, but they generally ignore these

emails, do not respond. And you try to meet in person to explain the situation, talk and you can not assign a meeting for any reason, and are not responsible in any way"

"In the time of delivery of report, there are times when an accountant is sitting for a few hours, the server hangs, they cannot submit the report, especially in the last 10 days before the date of the reporting period, the taxpayers are sitting for hours, because the server hangs"

"Tax Commission makes some attempt, but did not bring the end of the yea. For example, e-reporting system - the server is busy in the last days, you cannot submit reports, and the system hangs. Or errors occur or they are starting to change the reporting format, making some refinement in the period of due of reports. You are trying to submit it, and you have to upload a new version, although it sort of gave an order that the technical work shall be undertaken in the period, but it continues. "

"The taxpayer has to feel right in the decisions that take tax authorities, which is always in the case of any problems you can count on a fair decision. Satisfaction of taxpayers with tax services depends on tax officials, their fairness and professionalism. The taxpayer may include strict enough in tax, but it must be fair and objective. When the taxpayer goes to a tax authority, it must be understood that he is always able to prove his innocence, if he's right of course, that everything can be explained somehow, and it adequately perceive. Must always be fair game. And not that the taxpayer comes and he is always to blame. "

Evaluation of work of tax officials

As already noted, the satisfaction of taxpayers receiving tax services depends largely on the work of tax officials, in turn work of tax officer assessed on criteria such as:

- non-judgmental attitude to taxpayer, respectful, courteous;
- professionalism (attention, clarity and speed of their duties);
- Staff competence (knowledge of accounting, knowledge of tax laws).

"Ironically, today accounting tests those people who do not know it, and therefore the question bookkeeper:" What documents should I get you? "Tax inspector says:" All»

"The work of individual employees of tax authorities could be better. This is mainly due to the low level of knowledge of law or negligence. For example, just recently, one entrepreneur told me that because of carelessness of employees of tax authorities taxpayer who filed a declaration of change of registration data, coming in 3 working days, discovers that an employee has registered another address than specified in the application. Accordingly, the taxpayer had to wait 3 business days"

"The work of tax officials estimate is below average, as poor query performance, low probability of competent answer with reference to the laws and so on»

"Equipment of tax authorities has improved, which is not true of the people. Generally I assess the work of tax services as unsatisfactory»

"Failure to comply with tax legislation by employees. Tax officials believe that tax code was written only for taxpayers in connection with what are often themselves the violators of tax laws. For example, a very popular violation is failure to notify the taxpayer as a result of off control with subsequent unscheduled tax audit, the results of which, as a rule, credit additionally the amount of taxes and penalties. However, if the taxpayer received such notice, then he will be able to eliminate the tax returns in violation and then there would be no additional charges, no fines'

"Poor quality of tax audits, prompted by a desire assessed additional taxes at all costs, regardless if extra charges are legitimate or not"

"Poor quality of letters to clarify tax legislation"

"I will say, based on my experience in dealing with tax officials. First, they are different: it is mid-level, which is usually a link - the first, lower-level that taxpayers often communicate with. And there is, of course, management. Taxpayers, in my opinion, face the main problem, which is a very poor professional level of tax professionals. Proof of this: just yesterday there was a trial. We have a group of companies suing, we represent them in court. When you ask a taxman a basic question, according to which article he makes such a conclusion or such imprisonment, he is lost, he cannot answer. This court is a place where everything is decided on the basis of law. If you come with prosecution of taxpayer, you, at least, see what articles are applied. Then we have "with grief in half" with the article undecided. Then there are Heads of Audit and Heads of International Taxation. And they both know nothing. This is management; heads of department are the next management level. Secondary control, I would have said. We have identified the article. I ask: "This article does not contain any exceptions? » They are both say in one voice: "No, not contain." So I slipped, I just snapped. And the judge said to me, "Take it easy." I said: "But your honor, they must go out of court, give us professionals here." These are people who do not even know that in this article, there are certain exceptions, to which we suit. Overall, it was a circus. In the end I was told to sit quietly. I apologized, of course. But it's so amazing; this is the clearest example of this. I was not alone to witness it, there have been many people. Unprofessional - it's just a terrible thing»

"There are a lot of examples of unprofessional tax employees, it is quite common. A taxpayer comes to the tax to deal, and asked: "On what basis do you do it? » The tax authorities cannot justify their actions. Tax authorities now have very fashionable tax feature - they are asking to remove the overpayment. We ask: "On what basis to remove the overpayment? They say: "We just want to." Show me an article in the Code, which is talking about it. All blunt, do not say anything, and then, "Okay, go." A month later, again say to remove the overpayment, while not really explain»

"You come to apply for credit with a tax on other taxes. Because, you have overpaid, and you can transfer it to another tax, where underpaid. Tax officials say: "We come to you with a check." I said: "Based on what you come to check? Where in the code is written, that is done after the credit check? ". Return at a zero rate, a tax refund company, which engaged in export - yes, they will check before returning. But I did not ask to return, I ask to classify tax for from one to another. At that tax cannot give a clear reply. In general, it is so many questions regarding the professional level of the tax authorities»

"The level of tax services is very low. I do not know how they should teach. They should be certified once, on some training or to conduct an educational program to send in his inside, so they taught each other»

"Another thing that is not liked by taxpayers - tax authorities love to do what they want, that is inventing anything, and all have to do that, although it is not written anywhere. Examples in recent years: first, the overpayment, which they have already got all taxpayers, and secondly, they can take you and hang additional reporting form. For example, you are taking the report to the tax and say it should, for example, VAT 100 tenge. And I paid 100, and I may pay 200. It all depends on the form that you are taking. And what do they do? They can themselves take this form for you. You do not suspect anything, you open the account of the taxpayer and you see that you have hanging underpayment. They hung hand you what you have to pay 500 tenge for no reason. There were 3 such cases in my practice. Tax officials have made changes manually. I went to the tax committee, printed the notice and it says that the changes were manually put by tax authority. The tax authority sees that you overpaid, he believes that the overpayment should not be. Overpayment means that you do not pass some form of tax and hang you this form yourself. Naturally, they hang more than the amount of the overpayment. Or a period, such as 4 years ago, it is natural since the taxpayer immediately receives notification that should immediately have to repay. If not close, all accounts will be arrested, frozen. Fine on all accounts immediately appears. The taxpayer must give up everything, all his work, running back and to understand where the notice had appeared. These are concrete facts. Some taxpayers have already encountered this issue, saying that they would complain all the tax removed. Someone goes, finds out, and there are so many companies

that pay, they are afraid to go to find out everything. These things come down from the top, just inspectors themselves are afraid to take responsibility. That it was a mistake of the local inspector and head of the department - no. Everything is done centrally by the general orders»

"Compared with the beginning of the 2000s, the difference is big. As it was then and now. Now the staff is polite, basically. Trying. Yes, they are complying with a code of ethics. But I want to say that, compared with 1998; it is the level of training of the tax is reduced. 10 years ago taxman was more professionally prepared, more literate. It is unique. Well, and the staff of tax is older. Now the youth, from Institutes, with no experience. Perhaps because of this»

"The courtesy and sociability - that goes without saying, as those things that should always be. Because they serve people, and they are civil servants are paid, we, as citizens, are the people who fill up the budget, and employees of government agencies, they are paid from the budget. That is, it is generally not contested things sociable, polite, helpful, when we ask»

"Compared to what it was before, now a lot better. All made better. And the staff is selected. That is, if used to be rude when dealing with clients, now is not allowed. All in electronic format»

"First, we must understand that tax officer does his particular type of work. Common criteria of evaluation of tax officials cannot be called, and equally assess the work of those who receive declarations of different documents and those who work on checking. And it is - is not the same thing as working with individuals and to compare it with the audit. Everyone has their own functions, duties, etc. All staff should be evaluated according to various indicators. Those who communicate with people – they are the easiest to assess likely literally. The tax authorities are well polished to work in the windows with population and legal persons. Yes, there is more area, spacious rooms, allocated more staff, queues are smaller, this certainly has advantages, because it's such a simple service. Received the documents and everything. Yes, it makes it easier to work on the Internet, everything is developing, the same office of the taxpayer. The question is, what to do when there are complications when you have to make a decision on the big issue of Verification, on charges, etc., then there's some blank wall ...»

"In general, the quality of service of tax authorities increases from year to year. At least I can see it exactly in Almaty, the conditions, there is a service evaluation, planchette placed near each employee, that is, in principle, the quality of service from one year to improve, I think the satisfaction of taxpayers in this parameter, it can be said, is close to 100% "

"Of course, the work of the centers, to receive returns, is well done, much better than it used to be, 4-5 years ago, when there was a stuffy room with a mad queue at the window sorted out, there were crowd always, and now purely, freer, have a bunch of windows, does not depend on one of the windows, there are several. Tables and chairs for the taxpayers. But it is all the external changes that are easy to change. Inject money into the tax, improved rooms, improved conditions, it is easy to understand. Received the money to build a building, made many little windows, computers powerful set - everything. Like all great. But there is a whole class of problems as the only window that you want to prove something, you run into problems and all. You do not need comfortable rooms, air conditioning is not necessary. You are no longer happy with anything, you will not have anything, and you have encountered the problem of the ground - to try to prove something, »

The most problematic tax services

According to the study the most problematic tax services include tax audits, tax reporting and receiving interpretation of tax legislation.

"For services in the department of accounting, there are problems in the personal accounts of taxpayers. Removing the "arrest" from the account - you have to repeatedly call the tax office, there is a need for greater automation of removing the "arrest"

"The most urgent is delivery of electronic tax reporting. Software development of the entire system of tax reporting is not thought through for unreasoned intuitive for a specialist accountant. System is vulnerable to permanent "incomprehensible" crashes and hacker attacks. The system has no reserves bandwidth capacity. As if we did not convince accountants on reasonable advance deposit tax returns, still centuries human factor will lead to a mass delivery of electronic reporting in the last day or two deadlines deposit accounts. Must radically improve the software as it is done by serious Software Agents»

"I do not believe that tax authorities provide any services to taxpayer. In the Tax Code only the duties and rights of the two parties - the state and the taxpayer are recorded»

"Tax check, of course. Comprehensive testing is the hardest. Issues relating to service tax on receipt of services - how are you standing there in line, digital display - all this was nothing compared to the fact that what matters should really be addressed. This is the easiest of what could be done. In general, good service is the default. I think it is not necessary to inflate it so - "Oh, we have now so all is well, we have a separate table, and we have new windows." The same is not discussed, it is understood that this is so. You need to decide the issues that really concern. This rise of professionalism, work with them, related to the ratio of the taxpayer, it all comes together. Most problematic is tax audits. It's the most popular question that arises. Oh, and another question when filling out forms sometimes. This is the second place I would put. There is a form and there are the rules of filling out forms. They're so composed: in line, for example, "total annual income" specifies comprehensive income in the "reward" states reward. And that includes the total income? What kind of reward? There are also different situations. Well, you know what is written the name of the line "reward" to write compensation, but the question is what is believed to be mathematically as it happens. Well, here are these moments in ways often not considered. It is in electronic form is very well filled. There are, of course, the "bugs", let go until you cannot put a zero, it will not read it, while you're there do not dash - will not be read. This, of course, is bad. These technical points. Anyone can poke them, but still ... And I'm talking about issues such as filling out a form. For example, 210 form for individuals to citizens of other states, not citizens of the Republic of Kazakhstan. There are situations, and you do not know where to write, this section is not provided. Code requires that you want to pass, and you're sitting there as "magician", trying to find a way to insert it"

"Anything to do with tax reporting, I said, there are some deficiencies with the electronic filing of statements or the tax authorities do not take the paper, that is, the mail is sent, then you are asked to deliver in electronic format all the same requests. There are some failures of personal accounts, you should always double-check.

The biggest problem is when you move from one tax to another, the transmission of this information is not always properly transmitted, archive, hard copy somewhere lost, and the taxpayers are forced to simply because it is their personal accounts, to go and find out, prove, provide reporting that I was right. Then for some reason the tax authorities, somehow retroactively begin to adjust incoming balance. Here the problem is the transfer of accounts.

Then, during the registration, especially foreign companies, according to the law, if the head of a foreigner, it will not come to Kazakhstan - that it does not have to be registered for tax purposes, to receive taxpayer's number. But, to enter data into the company's system, it is necessary to have the head's taxpayer's number. That is, the system provides, and without these data it does not enter data into the system. And for a man to be able to come, you must obtain a work permit in Kazakhstan, which is a very long and painful process. It seems to be not required, but the system requires, and nothing can be done about it. Here again, these imperfections – no one can prove.

When we sell cars, the information is transferred automatically to the tax authorities that the taxpayer acquired the car; to go further is not necessary to register the purchase of a car. When

purchasing property, we have to go, but in principle we are in the Service Centre's base, hand over all documents that could automate the whole thing, just like with cars, and that did not go further, taxpayers are not registered, do not waste your time. There should be a common base with such authorities»

"Filing tax returns, everything associated with the off-site control when information is presented, something was not the same, and the tax authorities, rather than to sit down and re-check yourself, it is easier to issue a notification, the taxpayer must come and explain. For example, often a counter checks for VAT when buyer and seller report. These data do not match a little, both of them are notified, and that they should explain who is right and who is wrong. Or certificates of residency before applying the tax source. Rent once a year by law to tax authorities. Then, before the off-site control at different levels, and both areas, and the city can send these requests to provide copies of these certificates of residency, although the taxpayer has passed all of this, look in my archives "

"As far as I know, to get a letter of response is difficult, and for clarification, does not carry the necessary response. It's just a correspondence of the Tax Code. And we need interpretation. Interpretation is usually not given. This is all common. In the code, there are places truth is smaller, but there is that can be interpreted in different ways. Here the taxpayer requests the assistance of tax authorities, consulting - the answers are long, and, as a rule, in the end, comes the answer, which makes interpretation. It still remains at the mercy of the taxpayer, he makes on the issue as it sees fit, and there is a possibility that the problem he faces in tax audit»

The procedure for filing a complaint in tax authorities

Most of the participants believed that the information about complaints process is available is set out in the relevant documents of tax services. Some experts believe that this information is not available to taxpayers. The unanimous opinion of the experts, any complaints are rarely reviewed and addressed. Reason: for the same items of tax legislation different specialists of tax services and taxpayers have different opinions.

According to some experts to improve complaints procedures an independent commission to rule on complaints must be established.

"The procedure for filing a complaint is not sufficiently effective, as evidenced by judicial decisions that have been taken on appeal to the tax authorities. For 15 years have never experienced TC recognizing his mistakes»

"The procedure for filing a complaint to a higher tax authority is not effective because of the immortality of the axiom: "The Raven will not pick out crow's eye»»

"Filing a complaint is ineffective. I have not seen even a single complaint, which would have decided on the level of the Tax Committee. Always go to court. We have one of the examples. We filed complaints for three companies. We even called the; it is a whole saga to find out who will be considering your complaint. Then you find that person, he said that he received everything. Then he called, he said that he had looked through everything and already answered. Actually I have not seen a single complaint, which would have decided in favor of the taxpayer»

"This feature is not working. Either it must be removed, though I do not really want to do this. Because it is a mechanism that allows us to solve problems in the Tax Committee, it should be left; the only thing is to make it work. Tax authorities should also at least once begin to take action on the results of appeal. But I have never seen it happened. Very inefficient. You fill a complain because the procedure is provided, you're hoping. The court is the cost, its legal costs. If the court decision comes into force, you must do it. First, we need to involve the legal profession; the court

will help, write your complaint, go to develop arguments. It is a different "song". Not everyone wants to do it. I would have been better solved the problem with the tax with them. What's the point? We meet in the room and start to solve these issues. Well, we were not able to meet, when I wrote a complaint? We would sit down, you and your chairman would decide the question. Would come to some kind of compromise. Why go to court? Procedure is provided, but, unfortunately, it is dead, completely ineffective. But it is clearly necessary. Let's make it more useful»

"The procedure for filing a complaint is established. But recently we have questions, who is the competent authority, either the Ministry of Finance is, or Tax Committee of the Ministry of Finance, what is the final organization is not clear, and do not give a clear explanation. When we file a complaint, the taxpayer wants to know how many levels to pass, and where the final will be to assess their costs, time, etc. If we complain to the Tax Committee, usually the higher the tax authorities take the position of their subordinates. When some things are obvious, there is a possibility of revision. Most often, the question left unanswered, or take a position lower. A very small probability of a positive decision in favor of a taxpayer. So it is in the courts. Do not give a clear explanation of his position. And in court in is obvious that the judge sits and is not satisfied with the arguments of tax services. Like, it seems that we have won, but the decision is in favor of the tax authorities. The probability of winning the court and get a positive response from the tax authorities is very small»

"Who's supposed to write a complaint, write and all, and there is no longer hope for a positive outcome. Most taxpayers do not believe in the effectiveness of a complaint to the tax authorities, and therefore do not complain. Therefore, we have low complaint statistics to the tax authorities and tax say to us, no one complains. "

"What kind of objectivity complaint can be discussed if TC expense arrests and many companies are forced to pay, rent or something, because you cannot even wait until the court can prove that they are right?"

"Tax officials have made it clear that if you complain, then tomorrow will be worse"

"In the complaints it is sufficient to improve clarity and consistency of presentation of this issue in the relevant articles of the Tax Code of the Republic of Kazakhstan"

"At present, this practice is used when an order is issued to check the name of the tax authority, in which the taxpayer is registered, and in the order there is the surname of worker who is going to supervise the checks. Thus, the formal (as directed) tax audit is conducted at district level, and in fact, by the higher the tax authority.

The result is a paradoxical situation in which the taxpayer does not agree with results of this check and is forced to complain to the same tax authority, which actually test it, and therefore the tax authority considers the complaint to which the taxpayer is complaining.

Of course, what kind of objectivity can we talk about when the tax authority considers the complaint to itself?

Meanwhile, the higher tax authority has the right to write a prescription and to carry out checks on their own behalf, but for some reason does not. Maybe so higher tax authority does not want to be responsible for the results of the tax audit, and can be intentionally creates corruption situation where the taxpayer is forced to file a complaint to the entity that has checked in the hope that the taxpayer, in order to obtain the desired result, offer illegal reward. In short, the motives of higher tax authority in this case are not quite clear and transparent.

In the Tax Code, this situation will be resolved clearly. Thus, the Code states that a complaint by a tax audit may not consider the tax authority, which made this tax audit. However, the tax authorities interpret this provision in its own way and say that the test is considered made by the

tax authority on whose behalf the prescription written out, and who actually made the test, it does not matter.

In this regard, I consider it necessary to prohibit the tax authorities completed in the name of employees in other provisions tax authorities. If, in any, the tax authority will want to participate in a tax audit, it must write an order on their behalf»

"It should be clearly defined who is responsible for what, more clearly defined procedures. Recently, on the ships problem arises in the fact that the court is served, they unreasonably denied the complaint, then the complaint procedure for court action is not possible. We do not know what to do. In the procedure of tax authorities from the tax point of view, everything is clear, except for the one who is the authorized body - Ministry of Finance or Tax Committee. The very last point, it should be either the Tax Committee or the Ministry of Finance. That's not clear, send requests, but clearly no one is responsible»

Evaluation of tax service in clarification of tax issues

Experts believe the explanation of tax issues is not up to par. In principle, the mechanism works, it worked out, explanations are given, but the content is not satisfied with explanations taxpayers. Explanation, as such, no, it is often copied excerpts from the Tax Code. Tax officials need to work on semantic content provided clarification.

Almost all of experts noted that the most effective means of obtaining information are the websites of tax departments, information in electronic format, in the letters - it is fast and economical. At the same time there is a need for clarification of official confirmation, which you can provide in solving problems.

"Disappointing, prepared answers to clarify the tax issues do not always give a clear answer to the questions"

"According to a 10-point rating system - 2 points. Written explanation, as a rule, it is stupid to extracts of the Code, and not always relevant to the question. In oral form, with few exceptions, there are no answers»

"The work of tax authorities to clarify tax issues is assessed as unsatisfactory. Because the tax authorities are responsible for their lack of explanation, which does not defined by the legislation of Kazakhstan»

"Disappointing. Incompetence on many issues of taxation leads to the fact that, not knowing the subject matter, and not knowing the correct answer, the tax authorities come simply by treating the legislation is not in favor of the taxpayer»

"It's all through the floor. How can they explain, if they do not know the articles of the Code. They cite the Code, and then give you your conclusion. How they did it - a mystery. They take articles and quote them to you. And, therefore, it is necessary to pay the tax. Why did they come to that conclusion? For example, I read the same article, and I come to a different conclusion. Or I bring other articles. I see articles, and I do not need a quote from the article, I need your understanding, as you know. We write it. It must be this way: it is written, we understand this way then, so what reasons, and where is it? You are not going to find it in any letter. They should serve as a kind of consultants that they have to write the same good legal conclusions. I understand that, in general, where this conclusion came. They may say, "A", and say "B". This tax shall be in such a case as that, and in such a case, how to do? I just did here is such a case. And everything you think you want and then they wanted to say. Collect, and all cases unfold, and in this case, so in that's it. And took one wrote, and I won. Now what do I do? So that to me does not apply, or that I have to pay or I do not pay? Well, at least from the technical they meet, it makes me happy. I wrote more than

once and therefore get answers. Another thing is that it is written? That's another "song". But at least the mechanism works, I believe that the mechanism is working properly, debugged. You can ask a question on the blog. The mechanism is, just write a normal response»

*"Explanatory letters were the subject of business. Today letters from tax authorities openly sold in fee data bases. Price from 50 to 500 tenge.
In this site the RTC for some reason they are not placed»*

"The press coverage of more clarification on irrelevant issues, that is, has already had the information, but in difficult situations, new business transactions - it is difficult to obtain any clarification, or give very formal responses"

"There is a good opportunity to ask questions on the blog, but as far as I know the likelihood of getting a response - very low"

« "The e-mail they do not respond ever. Gave their email addresses and they answered no letter. They ignore it. While receiving, I can see what they get it. But do not think to answer. On the blog this quickly, basically good. But I for my files always need a piece of paper with printing. So, I think, should be in writing, clearly, to leave. With a blog that I will print out? In court, I went with what I'm going? Need an official document "

"All the explanations of tax services in the first place should be placed on their site, and then in paid data bases"

"Blog on the Internet, but it was a good idea to filter for sorting issues on the topics of questions that would have reduced the time to find information"

"It should be possible to use the tax service answers, explanations by asking questions, laid out on the blog, use the official material in solving problems"

"Taxpayers are able to communicate only with the department for clarification. Lack of human contact with the staff of specialized departments that are more competent, a deterioration of the quality of services for consultation and clarification, although changes in the structure at the time was justified.

Seminars on interpretation of tax legislation are carried out regularly, but only to the extent of bringing change, and here are the answers to the specific questions are difficult to obtain and often taxpayers hear "not in our jurisdiction." The impression is that the tax code is developed by some experts, and other officers advise on law, not realizing what norms are meant by developers'

"For explanation of tax legislation we believe that specialists of tax administration should hold regular thematic seminars. Also, information on location and date of seminar should be available through the media, posted on the website of tax administration. For example information online on Astana TC's side on the date of the workshop was inadequate and demanded change»

"There are some letters of tax services, district, municipal and republican with explanations. In each written that this clarification of tax services is not a regulatory act, and if we do not write correctly, we will not responsible for it do not accept. Each letter ends with a phrase. That is not an explanation of the legal act, and your right - take this letter to the action or not. Again, all the responsibility falls on the taxpayer and in each company on director and chief accountant. Again, it must still be said that since 2009, it became easier, such failures are fewer items that you do not know how to interpret or that without raising letters cannot be understood. The process is improved. More understandable code. Fewer precedents where different interpretation. "

Tax reporting

Despite the problems that accompany the submission of tax reports, study participants shared the view that electronic delivery of tax reporting is convenient and really good for taxpayers, which has no analogues in the post-Soviet space, as colleagues at the neighboring countries note.

"Let's give all the same report that now reporting delivery is usually quick and easy. This electronic system is a good thing, a very great achievement»

"It would certainly make it more useful by making it more stable, but even so, putting tax returns electronically - this is a very big plus. This is an achievement. We communicate with colleagues from Russia, they have no such thing. That even Moscow - a developed city, but even they cannot afford it, and they envy. They envy the Kazakhstan banking system and tax reporting, tax reporting process flow»

"When we passed the reports in paper, there were very long queues, errors in personal accounts. Not always pleasant communication directly with the inspector, who by the end of the day probably served 100 people he has no nerves. Who does not? Sitting in the workplace are renting. This is - a very big plus»

"We have something special there is no choice. Basically, everything works fine. The only time the reporting period comes, they still hang. They did not have enough power to handle everything. They need to ask this question to specialists who did it all, developed, developer, to decide this question. To provide server capacity. Suddenly, all taxpayers are now willing to submit their report simultaneously, so we can pass without any problems. Basically SONO is a normal program, sometimes it is a little fake as any questions, "bugs" away. We have the internet there is no alternative. In principle, all electronic, we like it»

"The program should be further developed; all these should be dealt with by professionals, to address emerging issues. Can open a hot line, but to make it work, and not as we have - and are calling is busy. Basically, I don't see these big problems. Sometimes, the taxpayer wants to pass, because the timing suited, but cannot pass - all hanging. The fact that it is normal, it should be easy to finish the course requirements. Power increase, defects removed, then it will not hang»

"All the technical work on the update to exclude. I mean not to carry out during the period of reporting»

"Depending on the size of the program provided for taxpayers to file tax returns. If a taxpayer has a small business it is acceptable to use the "office of the taxpayer" because placed there by the actual reporting date tax reporting forms, hence no need for the services of a programmer.

In a large company to unload large tax reporting forms (Form 100.00, f.300.00) program "SONO" is needed. Here, one of the disadvantages is to update current tax reporting forms at the balance sheet date.

One of the requests is the ability to fast work of these programs in the period of delivery of tax returns, as well as updating the tax reporting forms simultaneously update the rules of filling tax reporting forms "

Corruption

Most often corrupt relations arise during tax audits. Generally, corruption accompanies almost all tax services. Some experts believe the level of corruption in tax authorities is reduced, now extortion in the budget widespread, in the form of various fines and charges.

"If tax audit is a service, it is the most corrupt, with maximum rates of corruption. Each check in explicit or implicit form is accompanied by extortion, and (or) Bribery, but not each ends with the listed.

Next corrupt region - a return of money from the budget.

Next corrupt region - liquidation.

Next corrupt area - providing tax deferrals»

"Corruption can be picked up at absolutely any tax services. Beginning with the closing of IE, finishing with audit. It is a disease that does not know how, must be eradicated. Or rather, I know, but it will be very hard, I guess. As the Chinese, and one shot was taken at all. Or hands cut off if a public servant and he was caught for a bribe. And yet, more will not take bribes and a disgrace to the whole family. I.e. they have the privilege of working in the civil service. And we have this happiness, because there stretches the entire village, and all the relatives are sitting there. You never let them kicked out, because they are someone's relatives. It depends on the state, if the state wants to fight; there are mechanisms to deal with it. And if the state itself is cultivated, then we'll do nothing. The problem is huge. First, the money, and secondly, family ties, friends. Should be so: you are my friend, close to me do not come with their requests for tax things. In the tax as follows: one person is - and the whole family went to solve their problems. Tough measures should be»

"Most of the corruption occurs in the process of removal and seizure of bank accounts, administrative commission"

"Tax check. This is the most common situation. When representatives of the tax authorities say, I'll be watching, if you want, and some things I will not notice. Or let us all do it quickly and cost-effectively»

"You know, I'm in the last 5 years has not been faced with bribes. I say now is the direction more than a pocket, and the budget. Yes, we are being blackmailed, we are forced to change some parameters, but at our level we are confronted not with a pocket, and with the budget. Can honestly say, compared to what it was 10 years ago, heaven and earth are simple. Previously, it was possible to easily solve any question of money. Now take it easy of course, this is not corruption as before. Maybe someone, somewhere still unofficially to do something, drag the vested interests. Know it, the higher level. Feed the interests of some companies. Something to push through the law. For large taxpayers maybe something is, and for a simple small taxpayers - small, large, medium-sized businesses, not monopolies, not the tip of the companies, and our level - where we do not face this. The only thing I can think of, this is not corruption, it's pressure from the tax authorities, they are trying to fill in the budget is not very nice methods "

"Why does corruption appear during checking? Because taxpayers know that if it came to a complaint, there are very small chances that it will be considered in favor of taxpayer. Therefore, everyone is trying to solve the problems arising during the examination at the stage of validation, not to bring up the complaint. It is necessary that all complaints were considered objectively for taxpayers to know that if anything happens, they can defend their positions»

"I believe that there is no corruption in provision of services, and during tax audits, on the basis of which a taxpayer accrued taxes and penalties"

Taxpayers need for consultancy services in the field of taxation

Due to constant changes in the tax field and imperfect legislation, taxpayers need tax consultation services.

"Tax legislation itself is a complex area of activity, in connection with it services of a consultant are necessarily needed, as is often the tax code changes and amendments, as well as in articles of the tax code there are references to the Civil Code, international taxation and IFRS"

"Taxpayers using services of consultants in the field of taxation is very common, especially on taxation of subsoil users, international tax, IFRS, etc. Questions are different, but the most urgent are those that are associated with the results of tax audits»

"Taxpayers need consultations in taxation. Looking at all the issues and problems. Because accountants are overwhelmed with "turnover" and they have no time to think»

"Consultations are necessary. Taxpayers are consulted by tax authorities, but sometimes not getting a specific answer and have to resort to consulting and auditing firm. To have consistent answers to the same questions is very important»

"Experience shows that are needed. To a greater extent on the definition of taxation of any kind of activity or transaction. Tax legislation is not perfect. Annual changes in the tax laws do not significantly change anything, and has not kept in time with changing of business environment»

"Of course, you do. It's like people need lawyers. As long as you do not pay taxes, you do not need tax consultants. Consultants devote to taxation, which is their job - to study various issues related to taxes, they attend various trainings on the subject, on rendition, on methodology. Then there is any alternative to tax authorities. Plus it's a professional approach, as the same legal services»

"They are needed, they are in demand - those companies that give tax advice. But tax advisers in tax authorities are also needed. But not in the form in which they are now»

"Taxpayers turn relatively rare. The cost of services of good tax advisor is high and not everyone can afford it. It often happens that it is cheaper to reach an agreement with tax authorities, so most small businesses do not use the help of consultants, but simply agrees with the tax officials'

"Foreigners, foreign companies often use the services of consultants. When they come to our market, recognize our requirements, they take the consultants. Foreigners so many comments about our local requirements, a lot of demands for documents. This bureaucratic approach, the form, as all must be present - for one minor operation to a million pieces of paper to prepare. They are shocked. And the brother of consultants.

Our major companies use consulting, services of consultants because it is not always possible to clearly interpret the tax code, there are strange things. Or lack of resources to go back to tax authorities and defend their positions. Resources are needed. I noticed recently that while in 2000 there were many foreigners, now local companies are turning to consultants. Because more and more difficult questions arise. Customs Union - a big headache, a very large and very heavy fines, some minor error leads to heavy fines, so the use of consultants for clarification. Great demand for training, interpretation, training of their employees»

"Choose of a consultant should be based on criteria prevailing public opinion on the correctness of his advice and intelligible comprehensibility of his answers"

"The counselor should be seeked only on the basis of public opinion about him, that is, of those who have used his advice"

"I think that the size of offices and the number of employees in this area of service is not a criterion for selection of a consultant. As you know, all the customers are divided into two types, one buying services, and others buy offices, so it all depends on which category the customer is.

When selecting a consultant you should pay attention to its business reputation, it is the only objective criterion. Based on the consultant's reputation, and using all sources and channels»

"First of all, the consultants are as a doctor. Recommendations, or look at the website. Or I'm reading workshops, and those who was at the seminars, they usually come already with client issues. Customer should see you professionally as you play, you say, teach, how you view your express. The customer always has a chance to hear the answer of a consultant. If he hears it on the basis that he is already making conclusions. Where he can hear it? He can hear it at conferences, at a round table at the seminar to hear»

"Many choose consultants for the money. A separate group is something I absolutely do not accept, it's mediation between bribes, i.e. selected consultant as buffers - I'll pay you for these services, as you pay to solve problems with the tax. In Kazakhstan there are a lot of such local companies. Several times I heard such things»

"Experience, reputation. Reputation is in the first place. As for the price, I do not know, in principle, prices are now comparable, and local have very high prices. Most importantly, is that a consultant did not support corruption, all decided in the framework of the law? All issues. To all this was fair. Because taxpayers often provoke corruption, or themselves, or through consultants. For example, to solve a problem and there is no way out. Those who have friends or something else. I believe that the consultant should be independent, and not to provoke on some things, to act within the law. "

Problems of tax services

All experts are unanimous in their opinion that service on receipt of the tax service has improved, the satisfaction of taxpayers with interaction parameter of taxpayers and tax officials is at a high level. All maintenance options improved: wait condition, software, courtesy of staff, etc. But problems remain in the other plane, further maintenance in the operating room. Summarizing the views of experts on the subject of tax services, we can distinguish two major concerns:

- the low level of professionalism of tax services;
- the so-called arbitrariness, i.e. unwarranted, unjustified actions against taxpayers;
- extortion, including not only unofficial award, prevalence of which, according to some experts, declining, and all sorts of additional charges, penalties;
- bias of tax services to taxpayers that there is nobody to blame but a taxpayer.

"There is a fundamental problem of tax services: they believe immediately by default that a taxpayer is guilty. That's the world of government agencies have to be changed. It is among many of our government agencies. There is probably a reason for that. They initially believe that a taxpayer is always to blame, and tax authority is always right. And they have to charge a taxpayer as much as possible here and now. In civilized countries, it is called presumption of innocence and presumption of guilt. We have a presumption of guilt - we are all guilty until you prove that you are not to blame. This allegation. But in fact, you should first prove that you are not guilty, and then we will decide something»

«Tax services have the wrong approach to the business. When they now charge me money, they do not realize that tomorrow I'm going to close the company, I'll be bankrupt, and they would not get anything. Not only do you have assessed additional payment - I cannot pay, so tomorrow I will not

pay anything. I will open a new company from scratch, and will work with it, it's the best. In the worst case, I will close everything and I will not engage in business. Solving some immediate things, they do not look as much as tomorrow will entail, will impact on the climate, the economy as a whole. One intention: "We are all now to take and tax." I say, you know what for us tomorrow no company will come with such a project with such investments. "Oh, we do not care." That's right; they do not care what will happen tomorrow. They do not have here is that understanding. This is a big problem not only for tax services; it is a problem of our government agencies in general. They are not the masters, so they act as mercenaries. I came here today, cut down, left, and after me the deluge. So I came to some public office, sold all the land and all the Chinese, after me you need to pop. The same thing happens in all state agencies. This must be radically changed»

"When you have a check, the tax authorities will never leave you without taking something, i.e. they don't have any idea that a conscientious taxpayer is that's good. Instead of something to reward and encourage honest taxpayers who have no additional charges, inspection, have all papers in order. Instead, they say they will not leave until they take something with them, and say that we cannot leave, not assessed additional. First, they are looking for big things and then begin to cling to every nonsense. After this, when they found nothing, they cannot calm down, then comes an honest conversation: "We cannot leave just like that; we'll let anything additionally accrued." And it starts as if the amount of bargaining»

"If a company has good records, tax authorities still think that they must take something. Even a company especially leaves some things that are obvious, wrong, especially left, saying "give to tax authorities." Because there will be no such thing that tax officers agree that everything is right. And because of this there is no incentive to do things right. If done right, tomorrow you will still have something to give. Something must be done. On the contrary it is necessary to cultivate the culture of a taxpayer, who is doing everything right in accordance with the law, which, as it is an example, reward, put up the leader board. I'm exaggerating a bit, of course. Here you have checked everything right - no additional charges. Suppose a public company, come any check - all right. Then we will have an incentive for taxpayers. And, accordingly, tax services, they do not eat their bread for nothing that they provide not only the budget, but the honest work of taxpayers»

"We are not satisfied with work of tax authorities. Because, in most cases, act and/or omission of the employee tax services to taxpayers seek to create corruption relations and, as a rule, lead to extortion and bribery»

"Very often, tax inspectors and workers use their position. When they do not manage anything in life, they are trying to dump all the blame on you, still require a letter from you stating that you are guilty. Such facts are, and how to deal with it... I found out for myself, because it is useless to complain, they often say they will write you a notice, do what you want. What I write is what happened, any situation, I am ready all that I am required to provide, in writing only»

"Unfortunately, 98 percent of the tax officials are incompetent in matters of taxation, it is a fact, and otherwise such a question was not asked. Funny, but today more tax officials look into the Administrative Code, rather than the tax code. Thus, the more they possess the administrative part of the tax law, timing and order of presentation of tax reporting forms and other simple rules. Taxation is much harder as it is closely associated with accounting and other areas of law, without the knowledge of which you cannot correctly apply the rules of tax laws. Unfortunately, ongoing evaluation, test only for memorizing certain standards regulations (Constitution, Tax Code), which should in principle, be aware of any ordinary citizen. It is important to know the rules by heart, and successfully apply them in practice. As a result, certifications receive only those who have just a good memory. In addition, the assessment results can be falsified»

Taxpayers face different levels of inspectors. For normal use of the tax office everything is good. It happens at a time when you need to quickly get a recommendation, or at the time of receipt, that is, for some current issues –the level is zero, the staff is not competent in many emerging issues. Then there are questions on off cases. That is, we get a notification that the computer saw some flaws, we try to correct them, should go two-way communication - there is zero. And even sometimes when they come to the official documents check, 2-3 people come to check on the company and question when they ask us why you complete tax returns here and so, we answer that we have filled in accordance with the rules of filling in a tax return. And the inspector on it says: "And what are the rules are? » That is, they are not competent in the Tax Code, regulations, standards, they need to know»

"It is not always that tax staff specifically explains and give comments on the appearance, performance and termination of tax liability, especially for VAT in the Customs Union, and of the changes, additions to the Tax Code"

"In the tax authorities I often find it difficult to receive explanations on the articles of tax code, which has links to IFRS, the Civil Code, the law on accounting and financial reporting"

"To a large extent a competent tax officials of the regional level can be considered, mainly in the framework of knowledge of tax laws. In the field of knowledge industry characteristics - they are less competent»

"I will not talk about what was 10 years ago; then tax officer came and took in his pocket, and now he comes and takes away something in the budget. That is, he doesn't find anything himself, an accountant gives him, and this charge is, as there is a strong pressure on the accountant. Really, only those who does not work ever make mistakes. Many accountants are afraid that if we do not find - that will come 10 more inspectors will come to check again. Accountants want to quickly shake it off, close the checking, so something is charged, even if the tax collector did not find anything "

"It is noticeable that they are really respectful. They will not like ten years ago, say to the taxpayer, "Come out and closed the door." No vulgarity. But there is nothing to praise for in terms of the training of tax. "

"Tax officers do not always come from the point of view of presumption of innocence, but from the point of view of presumption of guilt. As we work with our companies, we know what they have professionally trained staff, our competent accountant, and when our accountants have tax audit, officers often do not find anything. Taxman still says, "I have not found, but you still have mistakes. You had better tell me that you are not right, I will credit, or it will be worse. "It is 100% true. If he does not find something, he says that there are errors. And there is a female accountant with weak nerves, which naturally give some trifle in charge, because it says you're still guilty, give something»

"The tax services in general would receive assessment "3+", or "4-". But there are enough qualified, referring to others who have a competent explanation. Many young employees who have still not enough experience and qualifications, but it is necessary to update staff

"We need tax officials to know the tax laws. It is very nice when you come, you cite the code, but sometimes you come and you have to poke them in the Tax Code»

"Recently there was a time in the tax office; I noticed that there were some plates with assessment. But they do not always work. I've seen several times, was turned off, but I was pleasantly surprised that there were these plates, when you can evaluate the work of the tax. This is certainly good. But then again, how often are and how the information is objective, for this it is necessary to attend. Electronic line is good. Xerox appeared, money and throw you copy good, it is too. There are places where you can sit down to fill in the declaration. Improving the service. But the staff of tax

services has not improved. It is not always, but you often notice poor. Even your inspectors do not always answer you. Of course there are good people, but that's usually a bad thing to remember, is negative»

"Any taxpayer does not want interfere with work, he wants no tests, because you've always known fault. Not because he does business wrongly. He just wants to be not hindered. You know, it's like "you're to blame for the fact that I want to eat "'

"The level of these seminars and free consultations to suit the tax authorities - is the level of accountant who had just left the institution, and not a major taxpayer. They cover the basic questions of wages, social tax, and pension contributions. And the issues that the taxpayer specifies complex about complex schemes - none of the tax at the workshop or in the notes, did not answer. They say that if you have any further answers, come to them"

"The district tax can answer one thing, and the city - quite another. This is also quite often, when clients come to us, they say that now I have a letter there, here's another, now I want to write to republic level. They have the consistency of interpretations to each other do not. Therefore, we take some letters, the average looking and somehow work. Or take the letter of a higher authority. "

Suggestions of experts to address tax services

During the interview, all the experts were asked to give their suggestions to improve the situation, problems with tax authorities. Each proposal is interesting, most of them are feasible, and so this section provides suggestions of study participants without generalization.

"Increase the staff at local tax offices, increase labor tax inspectors and accordingly ask"

"We need to be motivated to work nicely, honestly. That there was an educated man, who continues his studies, and who knows how to go up the ladder. That, improve your skills, and you will have bigger salaries. Motivation is necessary. That he had no interest in receiving bribes»

"Maybe the existing format of certification is unable to reliably determine the level of professionalism of a tax worker. Need to change the format of certification and make it differentiate.

For example, to work in operation hall you do not need to know the wisdom of non-resident income tax payments from sources in the Republic of Kazakhstan. They possess sufficient basic knowledge of tax laws - is taxes and tax reporting forms, terms of reporting and other matters not related to the order of the definition of taxation. Those workers who are working in such units of tax authorities as audit should undergo a more complex validation, in which an employee is tested for knowledge of accounting, economics and finance, civil litigation and other specialized areas of legislation (subsoil, securities, investment activity and pension funds, banks, etc.).

In addition, these workers should receive appropriate training and be certified professional accountants and other certificates of independent professional organizations confirming the qualifications of workers in a particular field of law.

Thus, for each unit should be developed separate formats and certification to work in a particular department must successfully pass the corresponding certification.

In this case, in addition to periodic evaluation, each employee, which goes to another department, must pass the appropriate certification and then to take a position on which the claim.

Furthermore, the results and quality of work of each employee of tax services (not only in operation hall) should be assessed and recorded in your card. For example, if the employee acts of

checks Auditing constantly challenged by taxpayers, in fact, the findings of the inspection on the result of the appeal shall be held illegal, and then the employee should be transferred to a less skilled work.

Thus, control over the quality of tax inspector, in my opinion. Is the most effective way to determine the level of professionalism, and hence it's competent»

"To improve the quality of services, in general, it is necessary to build an effective partnership with the taxpayers, i.e. to taxation in respect of satisfaction. Annual testing, that sort of evaluation»

"The directions for improvement of tax services: training in the practical application of the tax legislation and not only, especially at the district offices"

"There must be an appropriate selection of personnel. Continuing education, not only in the area of tax law, but also in the field of accounting, civil and customs laws. Annual certification! "

"When taking a job, people need to be tested for knowledge, there must be some job training program, and then verify the qualifications, how people, after sitting for a while, as he rightly takes office as it meets job requirements. There should be a recertification»

"On the filing of tax statements - refine the system to a volume, if any problems arose - to respond promptly and efficiently to solve. Improve the entire system to analyze better the tax authorities taking on more responsibility. If there is a failure of the system showed that they themselves decide. Now obligations are passed on to taxpayers. They release notice and all further headache taxpayer"

"To tax authorities to take responsibility, share it. Because everything we see here is a looking glass - they do not want to take any responsibility for themselves. Every taxpayer, every manager and accountant takes responsibility. Taxpayers want to see their face support and the opportunity to ask someone, yes, you have given us such and such an explanation, we did so, and let's either we are all good, or punish someone for the wrong explanation. That there was this invisible dividing line. Need a two-way responsibility. Now they do not take responsibility, all blamed on the taxpayer, the taxpayer is always to blame. While all of these budgets, taxes, fees - these are the sources from which this structure gets paid»

"Enter the use of technology of evaluation of each employee, the service tax on the basis of these data raise the interest in quality, quick service"

"Often, in disputes, the court simply takes the position of the tax unfoundedly. Substandard work of the tax, including by judicial interpretations, completely camouflaged and hiding behind unjust court decision, appeal to the higher authorities. So the first thing you need is to create a fair and independent appeal, where all issues should be considered objective and fair decisions shall be made accordingly. This will improve the qualification of tax services; they will know that they cannot act crazy. They will always be an understanding that there is a body that always makes a decision, that is, they cannot act arrogantly»

"We need to finalize the tax code to make it all as clearly spelled out to avoid confusing questions or ambiguities"

"I guess that was the objective consideration of controversial issues arise - should be an independent body, that he does not belong to the tax authorities, nor to the Ministry of Finance. To be independent from any directions. This body does not depend on the budget. That no other state authorities could not influence. When we consider the situation in court - they depend, as it may be. And the works most often considered in favor of tax services. "

- *Improve the regulatory framework.*
- *Introduction to tax law of the presumption of innocence, when all the conflicting rules are interpreted in favor of a taxpayer.*
- *The introduction of administrative, financial and criminal responsibility of inspectors, whose checks acts were challenged and received notification to be canceled, and liability is incurred automatically, without desire for a taxpayer.*
- *Maximum automation relationship between tax authorities and taxpayers.*
- *Universal declaration*
- *Improving off-site control and a complete replacement of their tax audits.*

"For example, the civil code has comments. It would be gorgeous if authorized body gives any comments to the Tax Code. Normal comments. Civil Code - this is one book, and it is still going on two such books on broader commentary. Tax Code - This is a book, and at least the same with comments would give. What they wanted to say in this article. Very often, put a comma and you sit, you think they meant it or are it? Both read or like this? This comma is what is? What does this mean? Comments to the tax code - a dream of taxpayers»

"It would be good if the Ministry of Finance, which develops a tax code, would have a department, which would deal with advice. And who would be responsible for their advice, and their responses would be for some kind of a force, weight. And he did it as quickly as possible. Not a month'

"Today in Almaty there are tablets to assess the quality of tax authorities, this practice will probably improve their performance, they will not be able to send, football in another window for information, as is usually done. It is necessary to introduce the practice everywhere»

"With the integration of economy, most issues arise in settlements with non-residents that are related to the taxation of income of non-residents from sources RK. Due to the fact that in every company there are a variety of operations to their detailed study. In this case, tax consultants can provide hands-on assistance in specific cases, the taxpayer»

"The three fundamental proposals:

- 1) Develop and include in the Tax Code of the prohibition of objective imputation of guilt, long presented in Administrative and Criminal Codes of the Republic of Kazakhstan;*
- 2) To give legal status for clarification of tax matters given to tax authorities in the Law of RK "On normative legal acts";*
- 3) Include in the Tax Code and the Administrative Code of the tax bodies responsible for accuracy of data and explanations of tax issues, interest and penalties in case of application of previously received clarification from the tax agencies. "*

Part V. The level of satisfaction of taxpayers with authorized state regulation of production and turnover of ethyl alcohol and alcoholic beverages

The survey in 2012 valued satisfaction of taxpayers relating to traffic of alcoholic beverages by authorized state body for regulation of production and turnover of ethyl alcohol and alcohol products. In particular, we study interaction of taxpayers with tax authorities in obtaining licenses and registration and control marks.

Ten representatives of businesses in production and sale of alcoholic beverages were interviewed. The survey polled employees interact directly with tax authorities on a promoter.

The questions were asked in an open form, all questions are listed in this section of report. Section is structured as follows: a number of the questions that was asked followed with answers of taxpayers. At the end of the survey respondents were asked about their wishes.

1. How much access to information about the order and terms of the License on Accounting and control marks do you have?

Answers:

- *No regulations, rules about design and delivery of ACM. Introduces new rules to new employee.*
- *Information available to us, the terms of issue of ACM are met, issued according to the schedule.*
- *Every time you want to get ACM, you should go and clarify rules of registration of ACM. Since our company is a major supplier and implementer of alcohol we have to do this quite often.*
- *Information at site is available, the information is available.*
- *Available*
- *Information is available. Immediately provide a list of required documents. Information is likely to be unreliable. Divide the time of issuance.*
- *Available*
- *Available on site*
- *Office of the taxpayer on the internet, online nur.kz learn*
- *The information is fully available*

Summarizing the responses of all participants of this survey can be noted that the information about the order and timing of the License, or ACM is available to all taxpayers, but there is a need to work to provide information on the rules of registration of the ACM.

2. Have there been any cases of delayed delivery of your license or ACM (out of time)?

Answers:

- *Yes, often. Reason: turnover in TC, endless technical problems.*
- *No, we ACM are on schedule.*
- *No, I did not face such problems.*
- *Yes, basically always pull in time. Refer to different reasons - authority's not in place, internet freezes and much more. We are already tired of hearing their reasons. For example, we had to open a retail license in August, and we were told it would be ready in 10 days. As a result, the issuance of this license, we pulled, and we got it in 20 days.*
- *No, everything is always on time*

In most cases, a timely license or ACM are met, but nevertheless, two respondents reported that these terms are always violated. It can be assumed that, in general about 20% of taxpayers, who work in this field, face a late license or ACM.

3. Have you faced rudeness and red tape by officials of authorized body?

Answers:

- *Rudeness is not the case, and the procedure for issuing ACM is deliberately delaying.*
- *No*
- *Rudeness and vulgarity absolutely not. Also virtually no red tape. Sometimes you have to walk through the chain of command, if something is not compatible.*
- *Rudeness not. But a lot of red tape. Suppose if you want to get the information / ask, no one really can answer you. You come to the inspector, he said he did not know, send contact to one window, you come in, they sent to the second and third, and so on Well, not so much rude as not a professional approach, vague answer to the question related to their work, "pushing and pulling" then in one window, then another.*

- *Not so much rude as not a professional approach, vague answers to questions about their work, "sending away" then in one window, then another.*

All participants said they did not face facts of rudeness on the part of officials of authorized body, but there is evidence of red tape related to unprofessional employees.

4. Did you have to use intermediaries to obtain a license or ACM?

All participants unequivocally answered "No"; they do not have to use intermediaries to obtain a license or ACM.

5. Did you have to offer illegal remuneration for accelerated receipt or a positive decision to obtain a license or ACM?

Absolutely all of the studied participants reported that they did not have to offer illegal remuneration for expedited or a positive decision to obtain a license or ACM.

6. Were there errors in the license form or ACM issued by officials authorized body?

The survey did not reveal a single case of errors in the license form or ACM issued by officials authorized body.

7. What are other reasons for your dissatisfaction?

Answers:

- *The program "Client UKM for the producer" works very poorly, constant technical problems, failed server, which resets and restores work at least once a day. All applications, issuance of UKM and send reports are only generated through this program. Almost every time we have to communicate with technical personnel of Ministry of Finance, in Astana, maintain constant correspondence, as engineers who maintain the system are located in Astana. There were times when carrying crypto processor with the IRS. I.e. difficulties and suffering that accountant faces every time sometimes simply indescribable!*

And yet, in Almaty, registration and issuance of UKM carries one person (in the big metropolis - Almaty). This is inconvenient delays terms of registration and issuance. Terms of issue although defined, but never met. Have to walk a few times.

- *For example, if there is a change, they do not inform taxpayers about the changes. For example, the there are innovations in SONA, we knew nothing about it, there was no notification.*

- *To help improve the quality of work. For example, calling in help to get complete advice, answers to questions. Because when you call in help, they really cannot figure it out.*

- *The Cabinet taxpayers: to improve operation of computers and software, the Internet all the time hangs. Does not come to us, the taxpayers, and companies notice or notices are delayed, or come to a day late because of that we suffer. For example, when driving in writing SONAshek in technical works Cabinet taxpayers will not work, but we need to add alcohol. In this regard, we cannot pay, and because of this we have losses.*

- *Record is uncomfortable, every year has to go and change. This extra red tape. So we paid for the next year is again necessary to go and change.*

- *In the Cabinet of taxpayers which has hosted the accompanying documents, it does not work online, hang, time consuming, have to wait long.*

- *Not informed about changes, you are left to seek, ask, learn yourself go in the internet, looking for. I would like to simplify, let us assume that the company sent out an e-mail to make everybody aware of the innovations. For example, there were innovations on the SONA, but there was no notification.*

8. Your suggestions?

Answers:

- *Develop and communicate to, and even better to give one handbook / rules.*

- *To tax authorities were punctual in their work - said it would be done in a certain period of time - as it should be.*
- *Notify the company of changes in the order of registration and issuance of UKM.*
- *It would be timely to get more information about procedures for UKM, changes in licensing and teaching. Perhaps this information could be received as sending e-mail or by phone.*
- *Improving the quality of reference from TC, so you can call and hear specific, complete response to the question, improve the operation of the "cabinet of taxpayer" on viewer moves their money, not conduct technical works harming taxpayers.*
- *Improve the speed of Internet in the Cabinet of the taxpayer. In terms of the timely issue licenses.*
- *More online services*
- *Especially no problems issuing licenses and UKM.*
- *To avoid problems when you come to the Cabinet of the taxpayer*

ВЫВОДЫ И РЕКОМЕНДАЦИИ

The basis of research tools of the survey "Assessment and monitoring of tax services in Kazakhstan," is subjective and objective evaluation of performance of tax services on receipt of tax services. Among the objective measures assess both quality of service, it is waiting time, timing of receiving service and quality of service, accuracy of documents issued. Subjective measures of customer satisfaction are assessed as tax services, the individual components of the tax services, and satisfaction with services in general.

According to a survey in 2012, the percentage of respondents Reachability among legal entities is 69%, the main reason not to participate in this survey - no time (24%) do not want to answer the questionnaire (39%), fear to express your opinion (9%), remaining 28% did not come to the quota assignment. Population are less willing to participate in surveys than in 2011, evidenced by the percentage of reachability - 66%, while in 2011 was - 73%. The reasons for failure are similar to the reasons of refusal of legal entities: do not want to answer (46%) are afraid to express their opinion (30%), no time (24%).

Initial data

According to initial data, which can be seen as objective measures, there is an increase in the quality of the service tax authorities in Kazakhstan:

- The number of calls to tax authorities on the liquidation of legal entity / termination of IE significantly reduced, if past years it was the most problematic service to taxpayers, according to the data of 2012, for this service there is the least amount of calls to the tax authorities. Most often, taxpayers visited tax authorities to obtain information about absence / presence of the tax debt, on average, four times a year, following the service at frequency of reference should be submitting tax reporting (3,1). Mean values for the number of visits for all other tax services vary between 1.5-2.3 visits, with minor differences compared to last year.
- The proportion of respondents who indicated that their documents had errors: in 2012, the question of errors in the output documents, only 2.5% of respondents in the whole of Kazakhstan, answered in the affirmative (in 2011 was 4%, 2010 - 6%). Errors are allowed by tax officials in many regions of Kazakhstan, exception West Kazakhstan and Kostanay region where no respondent reported errors. The largest number of respondents who reported the error, found in Astana - 12 respondents, or 8% of the total sample of Astana (150).
- Cases of loss of documents were mentioned by 2.5% of respondents; for comparison with 2010 loss of documents by tax authorities was mentioned by 3.4% of respondents, in 2011 - 2% of respondents. Cases of loss of documents by tax officials were noted in all regions of Kazakhstan, except Akmola, Kostanay and Pavlodar regions. A decrease in errors can be seen, compared with previous years, the number of respondents who reported errors in the documents issued reduced.

- An average of waiting in line in the building of tax authority declined to 26 minutes on average in Kazakhstan. Least expect it in the queue, taxpayers of Almaty - an average of 6 minutes, most spend their time in the queue taxpayers of Karaganda (46 minutes on average) and Almaty (77 minutes on average) regions.
- Monitoring efforts indicate that the ongoing anti-corruption measures have been made in Kazakhstan tax authorities. Since the results of opinion polls while the share of taxpayers who said that they had to give illegal gratification in obtaining tax services from 2% of the total sample of 1688 respondents in 2011 to 1.2% of the total sample of 2000 respondents in 2012. Decreased and the proportion of respondents representatives of businesses that refused to answer the question "have you had to give illegal remuneration for services?" - From 2.4% in 2011 to 1.8% in 2012. Has not changed the proportion of respondents who refused to answer the question: "Did you have to use the services of a mediator?" - 2.4% in 2011 and 2.5% in 2012. According to surveys of previous years, the need for an informal receiving of tax services most often occurs when receiving services for liquidation of the legal entity and the termination of IE. The study this year found that informal a service occurred under different procedures for registration of IE, offsetting and refund the purchase price of taxes and other obligatory payments to the budget, interest and penalties in the formulation and deregistration of cash registers. Intermediaries taxpayers often used in the procedures of registration of IE.
- According to experts most often corrupt relations arise in tax audits. Generally, corruption accompanies almost all tax services. Some experts believe the level of corruption in the tax authorities is reduced, now widespread extortion in the budget, in the form of various fines and charges.
- In comparison with 2008, there is a steady decline in proportion of entrepreneurs who have had reason to complain when receiving tax services. As in previous years, there is a difference between legal persons who had reason to complain and those who eventually complained to the survey this year, the difference is smaller. As with the results of previous studies, this study has confirmed that taxpayers often do not file a complaint because do not believe that the complaint will help solve the issue, respectively, do not want to spend the time and effort to the same petition may have negative consequences for businesses.
- During all period of monitoring, from 2007 to 2012, almost at the same level maintained the percentage of respondents who complained about provided tax services, there are only minor changes. From 2008, the proportion of respondents who had reason to complain decreased to 6% in 2009 and remained almost at the same level in 2012 - 4.6%. Most taxpayers do not believe in the effectiveness of a complaint to the tax authorities, and therefore do not complain. As a consequence of low statistics of complaints to the tax authorities.

Summarizing the data of objective indicators to measure service with the tax authorities as a whole, it should be noted that in 2012, there is improvement in the quality of the tax service and quality of service in the provision of these services to legal entities and individuals. It should be noted that in the merit of Kazakhstan Taxpayers Association, and their activities, in particular initiated monitoring service quality assessment, conducted annually, prompted the tax authorities of regions working on improving their service.

Evaluation of the quality of services tax services business entities

Studying the subjective indicators, the results of the data obtained in 2012, the whole of Kazakhstan, the rate of satisfaction of "Quality services in general," as a response to a question about the service in general, increased by 8% compared with 2011 and amounted to 94%.

In terms of regions, most of them have a high level of satisfaction, i.e. from 90% and above.

Relatively smaller proportion of taxpayers who indicated high satisfaction scores can be seen in the city of Astana, Zhambyl, South Kazakhstan and Almaty regions. Compared with 2011, this indicator has significantly improved in the Atyrau region (40 ↑), Astana (32 ↑), and in the Mangistau region (24 ↑). This indicator has deteriorated markedly in Almaty region (13 ↓).

Since 2008, the monitoring calculated one more satisfaction rate of tax services by region and in the whole of Kazakhstan. This is calculated as the average of all mean of assessing the quality of services (power issues) by regions and in Kazakhstan as a whole. According to the results of the calculation of Average-republican significance level of satisfaction with services as a whole is 90.8%, which is 7.9% more than in 2011 (82.9%).

Note that with regard to this indicator in the 2010 report, it was stated: "It seems that the figure is more accurate, as in this case, the consumer provides a basis for evaluation. It should be used for future studies. "We share this view, that this figure should be used to evaluate the service on receipt of tax services, as takes into account all the parameters of service.

Parameters of quality of service

It is obvious that in a survey in 2012, an increase the share of taxpayers, business entities, noting that they were satisfied with the process of obtaining all the parameters of the tax services.

Markedly increased the rate of "Information Technology" (11% ↑), but, nevertheless, it is the only relatively low indicator, so almost every sixth taxpayer is not satisfied with the speed of the servers and computers, the software, the availability of terminals. The quality of information and technical parameter for obtaining tax services causes a lot of complaints from taxpayers, frequent freezes the program or computer has become "the talk of the town." Studying the average in terms of the unit, we note that the low satisfaction and technical support of the whole, is noted in Astana, Atyrau, Almaty and Karaganda regions.

As before, the following parameters of quality of services, which are marked by a relatively low satisfaction is the indicator of the availability of information, this composite index parameters such as the provision of information by the tax service window in the background, in the stands, information about tax services available through the Internet, the availability information over the phone. Positive dynamics of the indicator is the level of satisfaction with it in 2010 was 70%, in 2011 - 77%, 2012 - 86.5%, but, nevertheless, on this index indicated a relatively low level of satisfaction, compared with other indicators.

Interpretation of tax legislation

Due to the fact that every year, changes are made to the tax law, its explanation is necessary for taxpayers. Interpretation of tax legislation is demanded service for businesses. Thus, if the results of the study in 2011 showed that 44% on average 3 times request for information to clarify the tax laws to the tax authorities, the results of 2012 - 51.6% asked for information to clarify the tax laws to the tax authorities, including by telephone, including call-center. Entities sought clarification of the tax legislation on average 3-4 times a year.

If the results of the study in 2011 showed that satisfaction with tax authorities to clarify tax issues has increased by 4% compared with 2010 and amounted to 81%, the results of the study in 2012 show that it increased by 9% to 90%.

The highest level of satisfaction (95-98%) with information services on an explanation of tax legislation occurred in Almaty, Akmola, Aktobe, West Kazakhstan, Kostanay, Kyzylorda and Pavlodar regions.

Markedly improved performance on an explanation of tax legislation in the Mangistau (31 ↑), Aktobe (25 ↑) areas and in the city of Almaty (22% ↑). The lowest satisfaction rate for this service, registered in Almaty region (75%).

According to experts, an explanation of the tax issues is not at the right level: in principle, the mechanism works, it worked out, explanations are given, but the content is not satisfied with explanations taxpayers. Explained as such, no, this is often copied excerpts of the Tax Code. Tax officials need to work on semantic content provided clarification.

Tax reporting.

Most respondents (58%) rent tax returns electronically through the Internet from your computer in the office or at home, while 34% rent tax returns with "Terminal taxpayer" from the office of the tax authority. The percentage of respondents who give tax report in person on paper and by registered letter with acknowledgment continues to decrease. Almost no one passes tax returns on magnetic media.

Taxpayers appreciate the opportunity to take tax reporting over the Internet from their computer from the office / home; this explains the high percentage of taxpayers, because they value the degree of satisfaction with the manner of delivery of tax reporting. In this case, all the taxpayers say hang, overloading the server during the reporting period, which takes time and causes inconvenience to taxpayers. In the whole country there is a percentage increase of the taxpayers using software SONO and the Cabinet of the taxpayer, but the satisfaction of these products decreased from 4.3 and 4.4 points to 3 points.

Experts say that despite the problems accompanying the change of tax reporting, study participants shared the view that the electronic delivery of tax returns - it's convenient, it's really good for the taxpayers, which has no analogues in the post-Soviet space, as colleagues at the neighboring countries.

The methods of feedback.

The most effective ways of feedback, as well as the results of previous studies, are seminars, meetings with tax officials (55%). Among the most effective ways to transfer opinions / suggestions marked by personal communication with employees of tax services (43%), phone calls (34%) and personal address to the tax authority (25%).

The proportion of taxpayers who consider the most effective ways to transfer these views / suggestions and problems by personal communication with employees of tax services (12% ↑), phone calls (11% ↑) and the treatment by e-mail (12% ↑) significantly increased.

The image of the tax service of Kazakhstan.

For all the positive characteristics of image of tax services observed increase in the percentage of respondents agreed with the proposed statements. In a survey in 2011, 67% of said that "The services provided by the tax authorities of the city (district), improving from year to year." In 2010, these respondents was 63%, in 2012, already 92% of the respondents in varying degrees agree with the statement, that is, absolute majority shared the view that the services provided by the tax authorities of the city / town of residence, improving from year to year has increased considerably trust tax authorities from 51% in 2010 to 67% in 2011 and to 91% in 2012.

In general, the vast majority of taxpayers in accordance with statements characterizing the positive tax officials in Kazakhstan.

However, 5% of respondents disagreed with the statement that local tax authorities are not corrupt, and 9% of respondents refused to answer this question.

Population assessment of quality of services provided by the tax authorities

In a survey of satisfaction of the population in 2012 will be given tax services increased by 10%, i.e. the vast majority of respondents (94%) indicated that they were satisfied with the quality of receiving tax services. A significant increase in the taxpayers of the public who indicated

a positive assessment of satisfaction with quality tax services in general, in the following regions: Astana, Aktobe, Atyrau, Akmola and Kyzylorda. High rates of satisfaction with the quality of tax services in the following regions: Almaty, Pavlodar and Kostanay regions.

Satisfaction with obtaining a tax services to the population of Kazakhstan as the average of the estimates of all the parameters studied, increased by almost 10% compared with 2011. Atyrau region there is a marked increase in the taxpayers of the public satisfied with the interaction process with the tax authorities in obtaining services. Zhambyl region opposite a noticeable decline in the share of the population positively evaluates tax services.

Activities of public organizations

In general, it can be noted that awareness of the activities of the ATK significantly increased. One of the reasons is a real awareness of ATK activities, including triggered "Monitoring the quality assessment of tax services," the results of which are used for practical solutions to improve the quality of services for tax in Kazakhstan. If in 2011, more than half of respondents (56%) in this category indicated that they hear about the Association for the first time, according to data of 2012 - is not familiar with the activities of this association was reduced to one-third (31.5%). In terms of regions, are well aware of the activities of the ATK taxpayers West Kazakhstan and Kostanay regions, the city of Almaty. It is noteworthy that in these regions there is a high level of satisfaction with the quality of tax services in general.

Expert study

All experts are unanimous in the opinion that the service on receipt of tax service has improved, satisfaction of taxpayers with interaction parameter of taxpayers and tax officials at a high level. All maintenance options improved: wait conditions, the software, the availability of forms, patterns, courtesy of staff, etc. But problems remain in the other plane, further maintenance in the operating room. Summarizing the views of experts on the subject of tax services, we can distinguish two major concerns:

- Low level of professionalism of tax services;
- Unwarranted, unjustified actions against taxpayers;
- Extortion, including not only the unofficial award, the prevalence of which, according to some experts, declining, and all sorts of additional charges, penalties;
- Stigma of tax services to taxpayers that the fault only taxpayer.

The experts' recommendations

- Increase staff in local tax offices, increase labor tax inspectors, and therefore increases the motivation to ask.
- The current format of certification is unable to reliably determine the level of professionalism of a tax worker. You need to change the format of certification, to differentiate it and spend time with a certain periodicity. Certify according to the department, the direction of tax services, i.e. certify the appropriate knowledge required to work with taxpayers in a particular department. To move to another unit or with an increase, tax officers must pass the certification and then to take a position on that claim.
- Tax officials must undergo appropriate training and have certificates of professional accountants and other certificates of independent professional organizations confirming the tax qualification of employees in a particular area of law.
- The results and performance of each employee's tax services (not just a teller in operation hall) should be estimated and recorded in your card. For example, if the employee acts of checks Auditing constantly challenged by taxpayers, in fact, the findings of the inspection on the result of the appeal shall be held illegal, and then the employee should be transferred to a less skilled work. Thus, control over the quality of the tax inspector, is the

most effective way to determine the level of professionalism, and therefore it is competent.

- Provide ongoing training of tax officials regarding practical application of tax legislation in the field of accounting, civil and customs legislation, particularly at the district offices.
- Finalize the system to file tax returns, that it is the volume, if any problems arose - to respond promptly and efficiently to solve. It is necessary that tax authorities taking on more responsibility. If a failure is detected the system, the tax authorities should decide the issue. Now obligations are passed on to taxpayers. Tax authorities sent a notice and all further headache taxpayer.
- You need to organize the work so that tax authorities are also taking responsibility, shared it. Every taxpayer, every manager and accountant takes responsibility. Taxpayers want to see in the face of tax services support and the opportunity to ask someone, yes, you have given us such and such an explanation, we did so, and let's either we are all good, or punish someone for the wrong explanation. Need a two-way responsibility. Now the tax authorities the responsibility not to take, all the blame on the taxpayer, the taxpayer is always to blame. While all of these budgets, taxes, fees - these are the sources from which this structure receives a salary.
- Introduce the use of technology evaluation of each employee, the service tax on the basis of these data raise the interest in quality, prompt service.
- Establish a fair and independent appeal, is not either the Tax Commission, or to the Ministry of Finance where all issues must be considered objectively and imposed respectively fair decisions. This will improve the qualification of tax services, they will know that they cannot act with impunity and uncontrolled.
- It is necessary to refine the Tax Code, to make it all as clearly spelled out to avoid confusing questions or ambiguities.
- The introduction of administrative, financial and criminal inspectors, whose acts were challenged checks and notification canceled.
- Up to automate relationship between tax authorities and taxpayers.
- Universal declaration of income.
- Improve the mechanism of off-site control and replace them tax audit.
- It would be good if the Finance Ministry, which is developing a tax code, had a department, which would deal with advice. This department will be responsible for their advice and their responses should have some weight, strength, and can be referenced in a dispute. And to do it as quickly as possible, not a month.
- Now in Almaty appeared plates to assess the quality of the tax, perhaps this practice will help to improve their work, they cannot send to another window for information, as is usually done. It is necessary to introduce the practice everywhere.

Three principal offers:

- 1) Develop and include in the Tax Code the prohibition of objective imputation of guilt, long present in the Administrative and Criminal Codes of the Republic of Kazakhstan;
- 2) To give legal status to clarification of tax matters;
- 3) Include in the Tax Code and the Administrative Code responsibility of the tax bodies for accuracy of data and explanations of tax issues (or) underpayment of taxes by taxpayers, interest and penalties in case of application of previously received clarification from the tax agencies. "

Recommendations

Based on the data of opinion polls and in particular the survey in 2012, we should note the following:

1. Work to improve the proportion of taxpayers who are satisfied with services received tax services should be enhanced in regions with a relatively low rate of satisfaction: in Almaty region (72%) and Zhambyl region (79%)
2. In these areas, in order to increase the proportion of taxpayers who are satisfied with services received tax services must be analyzed in the following areas:
 - 1) Information and technical support: increase the speed of servers and computers, access to the terminals and the proper functioning of the software;
 - 2) Parameters and schedules: reducing waiting time for obtaining tax services, the elimination of queues, the deadlines in the provision of tax services;
 - 3) Access to information in general: information work to improve the clarity of procedures of tax services, namely, providing background information on the phone, in the help window, in the stands, background information on where to go;
 - 4) Workflow staff to work with the business entities and public: presence of service staff in place and receive services in a single window.

Each region should review service parameters for which there are a relatively low proportion of taxpayers satisfactorily evaluating these options and more work in these areas.

3. In general, in all regions of Kazakhstan in order to increase the speed of service of legal entities and the public should continue to work on information technology support: software and the provision of computers, technical specifications which must meet modern requirements for high performance programs Taxpayer Service.
4. Satisfaction taxpayer interaction with the tax authorities of tax depends on the services of their professionalism, competence. Therefore, in order to continuously improve the knowledge and culture of tax services, there should be a different kind of training. Along with teaching activities should be systematically certify knowledge of tax services to assess their competence and compliance office.
5. During the study, all the experts were asked to give their suggestions for improving the situation, to address the problems with the tax authorities. Each proposal is interesting, most of them are realizable. It makes sense to explore, to take into account the suggestions of the experts presented in the relevant section of this report.
6. All regions should learn from the experience of tax services in Almaty, where an electronic flow management and tablets to assess the quality of the employee of the tax authority, which interacts with the taxpayer. Thus service taxpayers properly organized and allow us to solve conflicts on the spot. Such innovations aimed at improving the quality of service is not in any region of Kazakhstan.

APPENDIX

Table 1. Distribution of responses of legal entities

	Is there enough space in tax building for comfortable performance of duties?			Is there enough building area of Centre reception and processing (CRP) of tax services for comfortable performance of duties?			Do they need to repair the building of TC?			Whether current repair of Centre reception and processing of tax services is needed?		
	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know
Astana	70	28	2	68,6	28,7	2,7	7,3	83,3	9,3	19,3	73,3	7,3
Almaty	95	4	1	94,2	3,8	2	7	90	3	21,9	75,6	2,5
Akmolinsk region	72	19	9	78	18	4	23,6	65,4	11	30	63,6	6,4
Aktobe region	67,3	16,4	16,3	67,3	17,3	15,4	39	24,6	36,4	50	21,8	28,2
Almaty region	77	14	9	68,7	18,8	12,5	18,8	51,8	29,4	38,4	30,4	31,2
Atyrau region	60	20	20	58	23	19	36,6	28,6	34,8	41	22,3	36,6
East Kazakhstan region	79	10	11	80	13	7	22,7	59,1	18,2	31	42,7	26,4
Zhambyl region	66,4	5,6	28	73	4	23	11,8	49,1	39,1	11,8	51,8	36,4
West Kazakhstan region	95	0	5	100	0	0	6,4	93,6		11,8	88,2	0
Karaganda region	76,4	18,2	5,4	79	19	2	22,7	65,5	11,8	38,2	54,5	7,3
Kostanay region	77,3	15,4	7,3	75,4	17,3	7,3	12,7	51,8	35,5	37,3	37,3	25,4
Kyzylorda region	88,2	5,4	6,4	84,5	6,4	9,1	8,2	49,1	42,7	16,4	45,4	38,2
Mangistau region	67,3	24,5	8,2	65,4	23,6	11	32,7	55,5	11,8	38,2	50	11,8
Pavlodar region	95	0	5	100	0	0	0	90	10	9	79	12
North Kazakhstan region	94	6	0	92,7	7,3	0	2	86	12	8	79	13
South Kazakhstan region	91	5,4	3,6	91	4,5	4,5	6,3	87,4	6,3	14	81	5
In general for Kazakhstan	81,4	11,5	7	81	12	7	15,1	67,3	17,6	25,5	58,3	16,2

Table 2. Distribution of responses of legal entities

	Is there enough mater and technical support of CRP			Is the number of employees to serve taxpayers CRP enough			Is there enough advertising leaflets and promotional material on the premises CRP?			Is free dissemination of standards for public services necessary?			Is it necessary to install electronic queue management system?		
	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know
Astana	65,3	31,3	3,3	66	31,3	2,7	82,7	16	1,3	76	17,3	6,7	72	26	2
Almaty	93,6	5,1	1,3	93,9	5,1	1	92,6	4,8	2,6	77,2	18,3	4,5	80,4	18,3	1,3
Akmolinsk region	71,8	27,2	1	66,4	26,3	7,3	92,7	6,3	1	62,7	23,6	13,6	60	31	9
Aktobe region	38,2	52,7	9,1	63,6	19,1	17,3	69	12,7	18,2	61,8	10,9	27,3	58,2	27,3	14,5
Almaty region	57,1	30,4	12,5	52,7	33	14,3	60,7	25	14,3	72,3	9,8	17,9	68,7	17	14,3
Atyrau region	41,1	34,8	24,1	52,7	27,7	19,6	58,9	17	24,1	64,3	11,6	24,1	58	20,5	21,4
East Kazakhstan region	67,3	26,4	6,4	68,2	20	11,8	75,5	21	3,5	69,1	13,6	17,3	34,5	57,3	8,2
Zhambyl region	38,2	43,6	18,2	65,5	12,7	21,8	29,1	43,6	27,3	70,9	6,4	22,7	45,5	31,8	22,7
West Kazakhstan region	92,7	7,3	0	94,5	5,5	0	98,2	1,8	0	32,7	66,4	1	22,7	77,3	
Karaganda region	52,7	36,4	11	69	21,8	9,1	65,4	33,6	1	70	21	9	45,4	46,4	8,2
Kostanay region	75,5	18,2	6,4	82,7	8,2	9	94,5	3,6	1,8	56,4	30	13,6	55,4	34,6	10
Kyzylorda region	71,8	11,8	16,4	73,6	11,8	14,6	79	6,4	14,6	67,3	7,3	25,4	70,9	8,2	20,9
Mangistau region	60	31,8	8,2	72,7	20	7,3	77,3	13,6	9	80,9	10	9,1	65,5	20	14,5
Pavlodar region	93,6	3,6	2,7	99	1	0	92,7	2,7	4,5	91,8	5,5	2,7	42	50	8
North Kazakhstan region	73,6	23,6	2,7	61	32,7	6,3	83,6	10	6,4	84,5	11	4,5	61	39	0
South Kazakhstan region	78,4	18	3,6	72,1	24,3	3,6	72,1	19,8	8,1	81,1	11,7	7,2	72	21	7
In general for Kazakhstan	69,5	23,3	7,2	74,1	17,7	8,2	78,2	13,9	7,9	70,8	17,2	12	59,7	31,2	9,1

Table 3. Distribution of responses the population

	Is there enough area of tax building for comfortable execution of duties?			Is there enough building area CRP (Centre reception and processing of tax authorities) for a comfortable fulfillment of obligations?			Is capital repair of TC building necessary?			Whether current repair CRP is necessary?		
	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know
Astana	69,3	29,7	1	68,3	28,7	3	14,9	75,2	9,9	19,8	70,3	9,9
Almaty	93,8	4,4	1,9	96,3	3,1	0,6	9,4	88,8	1,9	25,6	73,8	0,6
Akmolinsk region	60	20	20	66,7	30	3,3	23,3	50	26,7	43,3	46,7	10
Aktobe region	76,7	6,7	16,7	80	13,3	6,7	30	36,7	33,3	20	43,3	36,7
Almaty region	86,7	10	3,3	73,3	16,7	10	13,3	60	26,7	53,3	33,3	13,3
Atyrau region	63,3	13,3	23,3	40	30	30	13,3	53,3	33,3	40	30	30
East Kazakhstan region	76,7	20	3,3	63,3	33,3	3,3	20	63,3	16,7	46,7	33,3	20
Zhambyl region	70	6,7	23,3	73,3	10	16,7	13,3	63,3	23,3	40	30	30
West Kazakhstan region	96,7	3,3	-	93,3	6,7	-	16,7	83,3	-	23,3	76,7	-
Karaganda region	96,9	3,1	-	93,8	6,3	-	6,3	87,5	6,3	6,3	90,6	3,1
Kostanay region	86,7	10	3,3	86,7	6,7	6,7	20	73,3	6,7	56,7	33,3	10
Kyzylorda region	34,5	31	34,5	44,8	31	24,1	31	27,6	41,4	27,6	24,1	48,3
Mangistau region	56,7	20	23,3	63,3	16,7	20	53,3	30	16,7	50	36,7	13,3
Pavlodar region	96,7	-	3,3	93,3	3,3	3,3	-	83,3	16,7	10	66,7	23,3
North Kazakhstan region	100	-	-	96,7	-	3,3	3,3	76,7	20	13,3	76,7	10
South Kazakhstan region	100	-	-	100	-	-	2	78	20	6	72	22
In general for Kazakhstan	81,5	11,4	7,1	80,5	13,5	6	14,8	70,5	14,7	27,5	58,8	13,7

Table 4. Distribution of responses the population

	Is there sufficient logistical support of CRP			Is the number of employees to serve taxpayers CRP enough?			Is there enough advertising leaflets and promotional material on the premises CRP?			Is free dissemination of standards for public services necessary?			Is it necessary to install electronic queue management system?		
	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know	Yes	No	Don't know
Astana	62,4	34,7	3	69,3	24,8	5,9	76,2	15,8	7,9	74,3	10,9	14,9	72,3	26,7	1
Almaty	96,9	3,1	-	93,1	6,9	-	85	11,9	3,1	80	12,5	7,5	92,5	6,3	1,3
Akmolinsk region	56,7	33,3	10	66,7	6,7	26,7	86,7	-	13,3	60	16,7	23,3	46,7	20	33,3
Aktobe region	56,7	33,3	10	83,3	-	16,7	70	20	10	56,7	33,3	10	43,3	36,7	20
Almaty region	53,3	26,7	20	60	13,3	26,7	56,7	16,7	26,7	50	20	30	53,3	43,3	3,3
Atyrau region	40	33,3	26,7	53,3	20	26,7	53,3	23,3	23,3	53,3	10	36,7	83,3	10	6,7
East Kazakhstan region	46,7	50	3,3	70	13,3	16,7	66,7	10	23,3	76,7	10	13,3	53,3	33,3	13,3
Zhambyl region	26,7	56,7	16,7	40	33,3	26,7	40	40	20	73,3	3,3	23,3	50	23,3	26,7
West Kazakhstan region	90	10	-	93,3	6,7	-	96,7	3,3	-	60	36,7	3,3	26,7	73,3	-
Karaganda region	59,4	34,4	6,3	78,1	18,8	3,1	65,6	34,4	-	53,1	28,1	18,8	31,3	62,5	6,3
Kostanay region	56,7	36,7	6,7	73,3	6,7	20	90	10	-	60	40	-	23,3	50	26,7
Kyzylorda region	55,2	20,7	24,1	44,8	27,6	27,6	51,7	17,2	31	55,2	10,3	34,5	41,4	20,7	37,9
Mangistau region	50	40	10	53,3	30	16,7	63,3	16,7	20	60	3,3	36,7	63,3	26,7	10
Pavlodar region	93,3	-	6,7	86,7	6,7	6,7	73,3	3,3	23,3	73,3	10	16,7	73,3	16,7	10
North Kazakhstan region	73,3	13,3	13,3	93,3	3,3	3,3	93,3	-	6,7	90	3,3	6,7	56,7	36,7	6,7
South Kazakhstan region	94	4	2	86	4	10	94	6	-	92	2	6	88	10	2
In general for Kazakhstan	70,2	22,6	7,1	75,8	13,4	10,8	75,9	13,8	10,3	70,7	14,2	15,1	65,4	25,5	9,1

Table 5. Distribution of responses to the questions of legal entities about the image of the local tax services * (1)

	The tax authorities of the city (districts) are highly qualified specialists						The tax authorities of our city (district) use modern technology						Services provided by the tax authorities of the city (district), increase year by year					
	1	2	3	4	5	98	1	2	3	4	5	98	1	2	3	4	5	98
Astana	0,7	4	12	37,3	45,3	0,7	0,7	2,7	6	36	53,3	1,3	0	2	7,3	24,7	65,3	0,7
Almaty	0,3	0,6	0,6	10,9	86,5	1	0	0,3	1,0	7,7	89,4	1,6	0	0	0	4,8	93,9	1,3
Akmolinsk region	0	0	0	13	87	0	0	0	0	24,5	74,5	0,9	0	0	0	13,6	86,4	0
Aktobe region	0	1	6	37	51	5	0	0,9	8,2	40,9	46,4	3,6	0	0	0,9	27,3	66,4	5,5
Almaty region	2,7	9,8	13,4	33	40,2	0,9	0	5,4	10,7	32,1	50,9	0,9	0	0,9	13,4	35,7	49,1	0,9
Atyrau region	0,9	0,9	6,3	39,3	49,1	3,6	0,9	0,9	6,3	33,9	47,3	10,7	0,9	0,9	6,3	31,3	57,1	3,6
East Kazakhstan region	0	0	4,5	37,3	58,2	0	0	0	3,6	26,4	70	0	0	0	2,7	22,7	73,6	0,9
Zhambyl region	1,8	1,8	22,7	55,5	15,5	2,7	0	1,8	15,5	63,6	15,5	3,6	0	2,7	20,9	56,4	19,1	0,9
West Kazakhstan region	0	0	0	13	87	0	0	0	0	6,4	93,6	0	0	0	0	0,9	99,1	0
Karaganda region	1,8	0	10,9	50	35,5	1,8	0	1,8	9,1	47,3	35,5	6,4	0	4,5	8,2	36,4	44,5	6,4
Kostanay region	0,9	0	0,9	11,8	85,5	0,9	0	0,9	0,9	7,3	90,9	0	0	0,9	0,9	6,4	90,9	0,9
Kyzylorda region	0,9	0,0	2,7	14,5	80,9	0,9	0,9	0	4,5	16,4	75,5	2,7	0,9	0	0	11,8	85,5	1,8
Mangistau region	0,9	3,6	5,5	29,1	60,0	0,9	0,9	2,7	7,3	30,9	50,9	7,3	0	1,8	5,5	22,7	69,1	0,9
Pavlodar region	0	0	0,9	0,9	98,2	0	0	0	0,9	0	99,1	0	0	0	0	0,9	99,1	0
North Kazakhstan region	0	0,9	12,7	27,3	59,1	0	0	0	8,2	22,7	69,1	0	0	0,9	4,5	21,8	71,8	0,9
South Kazakhstan region	0	1,8	20,7	29,7	45,9	1,8	0	2,7	13,5	30,6	50,5	2,7	0	6,3	11,7	28,8	50,5	2,7
In general for Kazakhstan	0,6	1,5	6,9	26	63,7	1,2	0,2	1,2	5,5	25,0	65,7	2,5	0,1	1,2	4,7	20,0	72,3	1,6

* Where 1 - Strongly Disagree 2 - Tend to disagree, 3 - I agree and disagree, 4 - Rather disagree, 5 - Strongly Agree, 98 - Refusal to answer

Table 6. Distribution of responses to the questions of legal entities about the image of the local tax services * (2)

	The tax authorities of the city (districts) have highly qualified specialists						The tax authorities of our city (area) can easily make improvements						I trust in the tax authorities of the city (district)					
	1	2	3	4	5	98	1	2	3	4	5	98	1	2	3	4	5	98
Astana	3,3	4,7	8	22	56,7	5,3	0	2	8,7	30	56,7	2,67	0,7	3,3	10,7	28,7	56,7	0
Almaty	0,3	0,6	0	7,7	85,2	6,1	0	0	1,0	9,3	87,5	2,25	0	0	1,0	6,1	90,4	2,6
Akmolinsk region	0	0	0,9	7,3	85,5	6,4	0	0	0	13,6	86,4	0	0	0	0	6,4	93,6	0
Aktobe region	0,9	0,9	3,6	33,6	42,7	18,2	0	0,9	2,7	31,8	47,3	17,3	0	0	0,9	27,3	66,4	5,5
Almaty region	12,5	5,4	7,1	18,8	42,9	13,4	0	4,5	12,5	29,5	41,1	12,5	5,4	8,0	11,6	31,3	41,1	2,7
Atyrau region	2,7	0,9	9,8	13,4	52,7	20,5	0	3,6	2,7	29,5	50	14,3	0	2,7	8,0	17,9	65,2	6,3
East Kazakhstan region	0	0,9	4,5	21,8	67,3	5,5	0	0	3,6	26,4	70	0	0	0,9	1,8	23,6	73,6	0
Zhambyl region	2,7	6,4	22,7	35,5	15,5	17,3	0,9	4,5	16,4	55,5	15,5	7,3	3,6	1,8	12,7	57,3	15,5	9,1
West Kazakhstan region	0	0	0	2,7	97,3	0	0	0	0	0,9	98,2	0,9	0	0	0	4,5	95,5	0
Karaganda region	0,9	2,7	7,3	35,5	47,3	6,4	0	0	5,5	46,4	40	8,2	0,9	1,8	6,4	40	49,1	1,8
Kostanay region	0	0	0	6,4	89,1	4,5	0	0	1,8	6,4	90	1,8	1,8	0	1,8	7,3	89,1	0
Kyzylorda region	0	0,9	3,6	14,5	70,9	10	1,8	0	0,9	15,5	77,3	4,5	0	0	0,9	7,3	90,9	0,9
Mangistau region	0	0,9	2,7	16,4	60	20	0	0	6,4	27,3	58,2	8,2	1,8	0,9	6,4	17,3	73,6	0
Pavlodar region	0	0	0,9	0,9	96,4	1,8	0	0	0	1,8	98,2	0	0	0	0,9	0,9	98,2	0
North Kazakhstan region	0	2,7	7,3	7,3	74,5	8,2	0	0,909	8,2	15,5	68,2	7,3	0	0,9	7,3	20	70,9	0,9
South Kazakhstan region	27,9	8,1	13,5	9,9	37,8	2,7	2,7	8,1	10,8	29,7	44,1	4,5	3,6	5,4	11,7	26,1	50,5	2,7
In general for Kazakhstan	2,9	2,1	5,2	15,2	65,8	8,8	0,3	1,4	4,7	21,8	66,4	5,3	1,0	1,5	4,8	18,9	71,7	2,0

* Where 1 - Strongly Disagree 2 - Tend to disagree, 3 - I agree and disagree, 4 - Rather disagree, 5 - Strongly Agree, 98 - Refusal to answer

Table 7. Distribution of responses to the questions of population about the image of the local tax services * (1)

	The tax authorities of the city (districts) are not corrupt						The tax authorities of our city (district) use modern technology						Services provided by the tax authorities of the city (district), increase year by year					
	1	2	3	4	5	98	1	2	3	4	5	98	1	2	3	4	5	98
Astana	0	3,0	19,8	31,7	44,6	1,0	0	3	5,9	32,7	55,4	3	0	3	5,9	26,7	63,4	1
Almaty	0	0	1,3	10	88,8	0	0	0	1,9	8,1	90	0	0	0	0	5,6	93,8	0,6
Akmolinsk region	0	0	0	10	86,7	3,3	0	0	6,7	30	60	3,3	0	0	0	20,0	76,7	3,3
Aktobe region	0	0	0	26,7	73,3	0	0	0	10	23,3	66,7	0	0	0	0	26,7	73,3	0
Almaty region	0	6,7	13,3	16,7	56,7	6,7	0	0	13,3	33,3	53,3	0	0	3,3	16,7	23,3	56,7	0
Atyrau region	0	6,7	10	36,7	43,3	3,3	3,3	3,3	10	20	56,7	6,7	0	3,3	10	30	53,3	3,3
East Kazakhstan region	0	0	0	43,3	56,7	0	0,0	0	0	30	70	0	0	0	6,7	30	63,3	0
Zhambyl region	6,7	10	16,7	63,3	3,3	0	0,0	13,3	10	60	6,7	10	0	13,3	20	50	6,7	10
West Kazakhstan region	0	0	0	13,3	86,7	0	0,0	0	0	3,3	96,7	0	0	0	0	3,3	96,7	0
Karaganda region	0	3,1	3,1	56,3	34,4	3,1	0,0	6,3	9,4	40,6	40,6	3,1	0	3,1	12,5	43,8	37,5	3,1
Kostanay region	0	0	0	0	100	0	0,0	0	0	3,3	96,7	0	0	0	0	0	100	0
Kyzylorda region	0	0	0	24,1	75,9	0	0,0	0	0	24,1	75,9	0	0	0	0	27,6	72,4	0
Mangistau region	0	0	13,3	50	33,3	3,3	0,0	0	13,3	56,7	26,7	3,3	0	0	13,3	40	46,7	0
Pavlodar region	3,3	0	0	0	96,7	0	0,0	0	3,3	3,3	93,3	0	0	0	0	3,3	96,7	0
North Kazakhstan region	3,3	0	6,7	23,3	66,7	0	3,3	0	3,3	23,3	66,7	3,3	3,3	0	0	26,7	70	0
South Kazakhstan region	0	0	10	38	52	0	0,0	6	4	34	56	0	0	4	4	34	56	2
In general for Kazakhstan	0,6	1,6	6,6	25,2	65,1	1	0,3	1,9	5	24,1	67,1	1,7	0	1,7	4,6	21,5	70,8	1,3

* Where 1 - Strongly Disagree 2 - Tend to disagree, 3 - I agree and disagree, 4 - Rather disagree, 5 - Strongly Agree, 98 - Refusal to answer

Table 8. Distribution of responses to the questions of population about the image of the local tax services * (2)

	The tax authorities of the city (districts) are not corrupt						The tax authorities of our city (area) can easily make improvements						I trust in the tax authorities of the city (district)					
	1	2	3	4	5	98	1	2	3	4	5	98	1	2	3	4	5	98
Astana	1,0	3,0	11,9	18,8	47,5	17,8	0	2,0	5,9	26,7	56,4	8,9	1	4	10,9	28,7	50,5	5
Almaty	0	0	0	5,6	89,4	5	0	0	0,6	8,1	90	1,3	0,6	0,6	1,9	5	90,6	1,3
Akmolinsk region	0	0	0	16,7	73,3	10	0	0	0	16,7	76,7	6,7	0	0	0	10	86,7	3,3
Aktobe region	0	0	6,7	20	66,7	6,7	0	0	0	30	70	0	0	0	0	13,3	86,7	0
Almaty region	0	6,7	13,3	6,7	50	23,3	0	0	16,7	23,3	43,3	16,7	0	3,3	16,7	26,7	50	3,3
Atyrau region	3,3	3,3	10	10	43,3	30	0	0	16,7	33,3	46,7	3,3	0	0	3,3	33,3	60	3,3
East Kazakhstan region	0	0	6,7	30	56,7	6,7	0	0	6,7	16,7	73,3	3,3	0	0	6,7	36,7	56,7	0
Zhambyl region	6,7	10	20	40	6,7	16,7	6,7	6,7	16,7	60	6,7	3,3	3,3	6,7	23,3	56,7	10	0
West Kazakhstan region	0	0	0	6,7	93,3	0	0	0	0	3,3	96,7	0	3,3	0	0	3,3	93,3	0
Karaganda region	0	6,3	15,6	37,5	31,3	9,4	3,1	0	9,4	40,6	28,1	18,8	0	0	21,9	37,5	40,6	0
Kostanay region	0	0	0	3,3	93,3	3,3	0	0	0	0	100	0	0	0	0	0	100	0
Kyzylorda region	0	0	17,241	6,9	75,9	0	0	0	3,4	27,6	69,0	0	0	0	0	17,2	79,3	3,4
Mangistau region	3,3	3,3	20	16,7	26,7	30	0	3,3	20	26,7	43,3	6,7	0	3,3	10	26,7	46,7	13,3
Pavlodar region	0	0	0	0	93,3	6,7	0	0	0	0	96,7	3,3	0	0	3,3	3,3	90	3,3
North Kazakhstan region	3,3	3,3	3,3	16,7	66,7	6,7	3,3	0	3,3	23,3	66,7	3,3	3,3	0	6,7	20	70	0
South Kazakhstan region	4	2	6	28	58	2	2	4	2	32	56	4	6	0	4	34	54	2
In general for Kazakhstan	1,1	2	7	15,1	64,5	10,3	0,7	1,0	5,1	20,9	67,5	4,6	1,1	1,3	6,3	19,9	68,9	2,4

* Where 1 - Strongly Disagree 2 - Tend to disagree, 3 - I agree and disagree, 4 - Rather disagree, 5 - Strongly Agree, 98 - Refusal to answer