



**Association of Taxpayers of Kazakhstan
The Center for Study of Public opinion**

Evaluation and Monitoring of Tax Services

**Survey of Legal Entities, Individual Entrepreneurs, Population,
Workers of Revenue Service**

Almaty City, 2011

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Background

Association of Taxpayers of Kazakhstan and Research Company The Centre of Study of Public Opinion with the support of USAID Project “Increasing of Competitiveness through Economic Reforms”, “Kazzink” Ltd., “Ust-Kamenogorsk Totanum-Magnesium Plant” company, “Ernst&Young” Ltd., and “Big Sevens & Consulting” Ltd. Conducted a survey for evaluation and monitoring of tax services in Republic of Kazakhstan.

Creation of effective and just tax system and provision of quality services for tax services are important conditions for increasing of entrepreneurial activity of citizens of Kazakhstan and for integration of Kazakhstan economy into global economy.

One of strategic directions for Revenue Service of Kazakhstan is to ensure satisfaction with work of tax authorities. In particular in the Strategy of Development of Revenue Service of Republic of Kazakhstan (application to order of the Chairman of the Tax Committee of Ministry of Finance of Republic of Kazakhstan from 12th of October 2007 №734) it is noted that there are problems in the area of tax administration expressed in dissatisfaction of tax payers with level of tax services and with low awareness of society on tax laws and fulfillment of tax obligations. In this connection there is a need to intensify the following directions:

- To increase the awareness of society on tax questions: to achieve the desired results and to create a positive image of Revenue Service a regular interaction with society through mass-media, seminars, round tables, publishing of brochures and booklets is necessary.
- To increase the quality of tax services: the level of tax services must comply with international standards.

In the present report results of monitoring of quality of tax services in tax authorities from 2007 to 2011 are presented. Survey of people and legal entities was conducted during five years in all regions of Kazakhstan. In the first survey 15 services were covered. The second survey covered 42 services, and during last three years 7 the most demanded services for legal entities and individual entrepreneurs, 2 services for population and explanation of tax laws were covered too. Decision to change coverage of tax services was made on the basis of results of survey conducted in 2008 in agreement with representatives of the Customer.

As a result of annual independent poll and as a mean to achieve scheduled indicators defined in the Strategic Plan of Ministry of Finance and in the program of Improvement of tax administration an action plan to improve the quality of tax services for coming year as well as target indicators of satisfaction of tax payers in quality of services are developed. The action plan includes events which final goal is to provide satisfaction of tax payers in the level of services.

Objects of the study:

1. To find out consumer’s (entrepreneurs and population) estimation of availability and quality of tax authorities’ work;
2. To estimate an experience of interaction between population, entrepreneurs and tax authorities;
3. To conduct a monitoring of services provider’s satisfaction in different areas of their work;
4. To develop recommendations to regional tax services on all main aspects of tax administration on the basis of received data.

The results of this survey allow setting work priorities for Revenue service for separate regions of Kazakhstan and for separate services for business and population, to guide work and motivate workers to achieve defined goals, to determine bottlenecks, to find out the level of satisfaction of clients. At the strategic level these indicators can be used to estimate overall

progress in realization of mission and goals, at the operational level these indicators can be used to estimate certain events to increase quality of services in particular regions.

Research Methodology

To have an opportunity to compare received data with results of 2008-2010 years the present research was conducted using methodology of 2008 year.

Qualitative and quantitative methods were used:

Qualitative research allows studying the spectrum of opinions which exist in the researched target groups. In the present research 20 in-depth interviews with representatives of legal entities were conducted.

In-depth interview is an unstructured personal interview with respondent, which goal is to determine his or her main motivations, believes, opinions and views about researched theme.

Sample of in-depth interviews by regions is shown in the table below.

Table 1. Sample for in-depth interview

Regions	Amount of in-depth interviews
Astana	4
Almaty	6
Aktobe	2
Ust-Kamenogorsk	2
Karaganda	2
Pavlodar	2
Chimkent	2
TOTAL	20

Object of study:

Objects of study are representatives of legal entities and individual entrepreneurs who have experience of interaction with tax authorities.

Research tool:

To conduct in-depth interviews a guide for interviews was developed with representatives of the customer and approved. The guide is a “skeleton” for discussion. A moderator is free to choose the order of questions and its’ phrasing.

Processing and analysis of in-depth interviews:

All interviews were recorded on audio carrier. All the records were deciphered by experienced specialists. During the analysis of in-depth interviews a method of content analysis was used, spectrums of opinion were formed and studied.

Quantitative research allows estimating prevalence and magnitude of the researched parameters.

Random sampling of serials was used, where series were certain services. The poll covered cities and villages. 7 the most demanded services for legal entities and individual entrepreneurs, 2 services for population and explanation of tax laws were included into the list of tax services.

In each region for each service (excluding written or electronic appeals to explain the tax law) 14-15 respondents among legal entities or individual entrepreneurs and no less than 21 respondents among individuals were interviewed.

For written or electronic appeals to explain the tax law 61 respondents among legal entities or individual entrepreneurs and 50 respondents among individuals were interviewed. There was no quota for this service.

To exclude a possibility of including respondents of 2010 year into sample of 2011 year only those people who received the services from November 2010 till July 2011.were interviewed

Field stage was conducted in the period from 11 July till 22 August 2011 in 14 regions of Kazakhstan, Almaty and Astana Cities.

The following information was received from individuals and entrepreneurs for each service:

- ⇒ Frequency of appealing to tax authorities for each service;
- ⇒ Negative and positive experience of interaction with tax authorities;
- ⇒ Assessment of quality of received services (competence, professionalism, politeness of staff, rapidity of provision of services);
- ⇒ Dynamics of services' quality development;
- ⇒ The appeal procedures: a share of complaining customers, reasons, order of appeal;
- ⇒ Results of appeal, including satisfaction with results;
- ⇒ Quality, availability and timeliness of information;
- ⇒ The most effective channels of interaction (mass-media, Internet, consultations, seminars, non-governmental organizations, employees of Revenue service);
- ⇒ Necessity and preferred ways of feedbacks;
- ⇒ Problematic aspects, suggestions and recommendations.

Table 2. Sample of the research by tax services (2011 year), %

Regions	Legal entities and Individual Entrepreneurs (IE)							Individuals	
	Registration record of IE	Registration record of VAT payers	Liquidation of legal entity, termination of IE	Issuance of data on existing/absence of tax debts	Tax reporting	Holding of tax returns or tax credits	Suspension of tax reporting	Registration of tax payers	issuance of certificates of existing or absence of tax debts
Astana City	13	14	13	18	13	14	13	26	18
Almaty City	25	19	26	19	19	20	20	54	39
Akmola region	17	7	19	21	10	16	9	25	23
Aktobe region	14	15	14	15	10	14	14	29	25
Almaty region	18	13	18	19	14	13	15	24	24
Atyrau region	14	11	15	17	10	16	13	21	23
East-Kazakhstan region	14	14	16	15	10	15	14	23	25
Zhambyl region	14	14	14	14	14	14	14	24	24
West-Kazakhstan region	15	11	13	16	14	14	15	23	25
Karaganda region	15	15	13	14	14	15	16	21	27
Kostanay region	14	12	15	15	13	16	9	25	24
Kyzylorda region	14	16	17	15	8	13	16	22	22
Mangistau region	13	13	14	15	14	15	14	22	23
Pavlodar region	14	13	14	15	14	14	14	26	24
North-Kazakhstan region	15	12	16	16	14	15	9	23	22
South-Kazakhstan region	14	14	14	14	15	12	15	29	29
Total	243	213	251	258	206	236	220	417	397

A survey was conducted among customers of main tax services (legal entities and individuals) and employees of tax authorities who directly provide these services to customers in cities and rural areas.

Survey of Legal Entities and Individual Entrepreneurs

Object of study:

Representatives of legal entities and individual entrepreneurs who received at least one of the following services in tax authorities:

1. Registration as an individual entrepreneur (registration, change of registration data, removal from the registration);
2. Registration record as a VAT payer;
3. Liquidation of legal entity, termination of IE;
4. Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account ;
5. Tax reporting or review of tax reporting;
6. Carrying out tax crediting and tax refunding, other compulsory payments to the budget;
7. Suspension (extension or renewal of period of suspension) of tax reporting;
8. Explanation of tax laws.

1688 entrepreneurs in 8 services were interviewed during this survey. In the survey respondents with different forms of entrepreneurial activity (individual entrepreneurs, heads and head accountants, that is people directly interacting with tax authorities) participated.

The survey covers 58 localities of the Republic: in every region – one regional centre, one town, two local centers in rural areas and areas of Almaty and Astana Cities.

Table 3. Sample of the research by legal entities, 2011.

Region	Legal entities and IE
Astana City	103
Almaty City	166
Akmola region	100
Aktobe region	100
Almaty region	117
Atyrau region	100
East-Kazakhstan region	100
Zhambyl region	100
West-Kazakhstan region	100
Karaganda region	102
Kostanay region	100
Kyzylorda region	100
Mangistau region	100
Pavlodar region	100
North-Kazakhstan region	100
South-Kazakhstan region	100
TOTAL	1688

95% confidence interval the sample allows providing following accuracy of the data:

Table 4. Sampling error. Survey among legal entities, N=1688

Trait value, %	Error, %	Trait value, %	Error, %
2%	±0,7%	30%	±2,2%
5%	±1,0%	50%	±2,4%
10%	±1,4%	80%	±1,9%
20%	±1,9%	90%	±1,4%

In 2011 the following distribution of legal entities was received: JSC – 2%, Ltd. – 45%, farms, agricultural producers and agricultural cooperatives – 2%, public agencies – 3%, NGOs – 1%, individual entrepreneurs – 47%.

Table 5. Forms of legal entities and IE in samples (2008-2011), %

	2008 г.	2009 г.	2010 г.	2011 г.
Companies	7	5	3	2
Limited companies	40	47	49	45
Individual entrepreneurs	38	36	34	47
Farms, agricultural producers and agricultural cooperatives	8	3	2	2
State organizations	7	7	8	3
Non-Governmental Organizations	-	2	1	1

In 2011 a ratio of respondents-entrepreneurs of city and rural areas was 2.5:1 (in 2008 and 2009 this ratio was 2.5:1, in 2010 – 2.4:1), or 71.6% respondents were from cities, 28.4% respondents were from rural areas.

Distribution of respondents by size remained at the level of 2010 year: the main part of the sample is small companies with amount of employees less than 50 (75%). Distribution by the record of service is also at the level of 2010.

Table 6. Size of companies and record of service of the companies (2008-2011), %

Size of companies	2008	2009	2010	2011
Small (1-50 employees)	70	69	70	75
Medium (51-250 employees)	22	25	25	20
Large (more than 250 employees)	7	6	5	5

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

Companies from different areas of economy participated in the survey. Organizations working in different areas of business, including state organizations and NGOs, which are also connected with taxation and tax reporting were included, which allows to objectively evaluate the quality of received tax services.

The main part of respondents is respondents who work in the area of trade and services – 35.8% and 22.8% respectively. Construction and repair received 11.8%, all other areas received from 0.6% to 7.3%. The share of oil and gas industry and mining received 2% and 0.8%.

Table 7. Scope of activities of respondents, 2011.

	Amount	%
Trading	605	35.8
Services (telecommunications, catering, hotels, transport, car, home)	385	22.8
Construction, repair	199	11.8
Agriculture, forestry	123	7.3
Social security (education, health, social services)	77	4.6
Production of consumer goods (clothing, food)	74	4.4
Production, equipment	45	2.7
Oil and gas industry	33	2.0
Banks, financial and legal services	28	1.7
Real estate transactions	24	1.4
Media, publishing and printing	17	1.0
The mining sector	14	0.8
Safety, security, military and law enforcement services	11	0.7
Research, research and production activities	11	0.7
Tourism, culture, recreation, entertainment	10	0.6
Other	32	1.9

Data collection method:

Individual standardized interview which lasts about 30-35 minutes.

Research tool:

For this category of the survey respondents a tool that was provided by the Customer was used. The tool was used for the survey since 2008. Some issues have been corrected, including the open-ended questions for a better understanding of the respondents. The questionnaire consists of several blocks of issues: the interaction with the tax authorities, information, feedback, tax reporting for legal entities and individual entrepreneurs, and information about the respondents.

A Survey of Population**Object of study:**

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

1. Registration of taxpayer;
2. Issuance of certificates on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account;
3. Explanation of tax law

In total, the project surveyed 864 consumers of the tax authorities' services for 3 services. The survey covered 58 settlements of the republic, as follows: in each region - the regional center, a small town, two district centers in rural areas and cities of Astana and Almaty.

Table 8. Distribution of sample among rural and urban residents, 2011 r.

Regions	Population
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Astana city	51
Almaty city	108
Akmola region	50
Aktobe region	54
Almaty region	50
Atyrau region	50
East-Kazakhstan region	50
Zhambyl region	50
West-Kazakhstan region	50
Karaganda region	50
Kostanay region	51
Kyzylorda region	45
Mangistau region	50
Pavlodar region	50
North-Kazakhstan region	45
South-Kazakhstan region	60
TOTAL	864

95% confidence interval of the sample will provide the following data accuracy:

Table 9. Sampling error. Survey among legal entities, N=864

Trait value, %	Error, %	Trait value, %	Error, %
2%	±0,9%	30%	±3,1%
5%	±1,5%	50%	±3,3%
10%	±2,0%	80%	±2,7%
20%	±2,7%	90%	±2,0%

Data collection method:

Individual standardized interview which lasts about 20-25 minutes.

Research tool:

For this category of the survey respondents a tool that was provided by the Customer was used. The tool was used for the survey since 2008. Some issues have been corrected, including the open-ended questions for a better understanding of the respondents. The questionnaire consists of several blocks of issues: the interaction with the tax authorities, information, feedback, and information about the respondents.

The Survey of State Employees - Tax Officials

Object of study:

In total, the project surveyed 433 state employees - employees of tax authorities. The survey covered 58 settlements of the republic, as follows: in each region - the regional center, a small town, two district centers in rural areas and cities of Astana and Almaty.

Table 10. Distribution of sample among state employees, 2011.

Regions	State employees
Astana city	26
Almaty city	50
Akmola region	25
Aktobe region	25
Almaty region	31
Atyrau region	25
East-Kazakhstan region	25
Zhambyl region	26
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	433

95% confidence interval of the sample will provide the following data accuracy:

Table 11. Sampling error. Survey among state employees, N=433

Trait value, %	Error, %	Trait value, %	Error, %
2%	±1,3%	30%	±4,3%
5%	±2,1%	50%	±4,7%
10%	±2,8%	80%	±3,8%
20%	±3,8%	90%	±2,8%

Data collection method:

Data collection method is self-filled in questionnaire for employees of tax authorities, duration about 10-15 minutes.

Research tool:

For this category of the survey respondents a tool that was provided by the Customer was used. The tool was used for the survey since 2008. Some issues have been corrected, including the open-ended questions for a better understanding of the respondents.

Revenue Service employees were asked questions on job satisfaction, working environment, management, logistics, processes, and quality of services, assessing the level of

their knowledge and skills, open-ended questions to suggest improvements and knowledge and skills of employees needed to improve.

Resume of Survey Sample

The survey covered 58 settlements of the republic, as follows: in each region - the regional center, a small town, two district centers in rural areas and cities of Astana and Almaty. In 16 regions of Kazakhstan 1688 consumer tax authorities were interviewed - legal entities and individual entrepreneurs, and 864 consumers of services among the population, that is of individuals. Also, the study conducted a survey of tax officers - 433 respondents.

Table 11. Sample of the survey, 2011.

Regions	Population	Legal entities and IE	State employees
Astana city	51	103	26
Almaty city	108	166	50
Akmola region	50	100	25
Aktobe region	54	100	25
Almaty region	50	117	31
Atyrau region	50	100	25
East-Kazakhstan region	50	100	25
Zhambyl region	50	100	26
West-Kazakhstan region	50	100	25
Karaganda region	50	102	25
Kostanay region	51	100	25
Kyzylorda region	45	100	25
Mangistau region	50	100	25
Pavlodar region	50	100	25
North-Kazakhstan region	45	100	25
South-Kazakhstan region	60	100	25
TOTAL	864	1688	433

Quality Assurance of Quantitative Research Fieldwork

For the study, interviewers, who received general instructions for the interview and have experience conducting surveys among population, were recruited.

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

- At a briefing held by the project manager, supervisors and interviewers were familiarized with the basic objectives of the project, its characteristics and peculiarities of the sample and field instruments, read the application form and the rules of the interview;
- Each of the interviewers conducted a test interview in the presence of the test supervisor;
- After conducting the pilot interviews, major mistakes made by interviewers during the test interview were dismantled, and the sections of the questionnaire, which caused the greatest difficulty in conducting training interviews, were explained.

Quality control

During the field work 15% of control facts of the interview was organized, which aimed to determine the suitability of selection of respondents for the study and complete the necessary procedures (personal interviews, show cards, etc.):

- The presence of the controller or supervisor in the field survey;
- Telephone monitoring of all regions from the main office of CIOM in Almaty;
- 100% verification of questionnaires.

Usage of technical documentation

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

- Form a list of causes of inaccessibility of the respondents (refusals);
- Report of the interviewer;
- Report of the Supervisor.

Reasons of Inaccessibility

Table 12. Reasons of inaccessibility for legal entities' poll, 2011.

Regions	No desire to respond	No time	Fear of expressing an opinion	Not suitable for quota	They are afraid to disclose the confidential-social information	Refusals, total	Attempts to interview	Completed interviews
Astana city	16	6	5	34	8	69	172	103
Almaty city	25	24	7	42	5	103	269	166
Akmola region	6	47	10	10	15	88	188	100
Aktobe region	1	3	2	13	0	19	119	100
Almaty region	3	8	6	32	2	51	168	117
Atyrau region	14	11	7	22	0	54	154	100
East-Kazakhstan region	2	9	3	16	0	30	130	100
Zhambyl region	4	4	7	12	6	33	133	100
West-Kazakhstan region	11	8	6	18	0	43	143	100
Karaganda region	6	9	3	17	0	35	137	102
Kostanay region	2	9	0	19	0	30	130	100
Kyzylorda region	6	8	3	19	3	39	139	100
Mangistau region	3	4	0	14	0	21	121	100
Pavlodar region	7	23		34	0	64	164	100
North-Kazakhstan region	2	10	0	11	1	24	124	100
South-Kazakhstan region	44	42	8	16	17	127	227	100
TOTAL	152	225	67	329	57	830	2518	1688

Share of availability of respondents among legal entities – 67%.

Table 13. Reasons of inaccessibility for survey of population, 2011.

Regions	No desire to respond	No time	Not suitable for quota	They are afraid to disclose the confidential-social information	Refusals, total	Attempts to interview	Completed interviews
Astana city	8	3	12	0	23	74	51
Almaty city	2	8	6	0	16	124	108
Akmola region	13	19	8	0	40	90	50
Aktobe region	0	12	9	0	21	75	54
Almaty region	0	5	6	0	11	61	50
Atyrau region	5	7	10	8	30	80	50
East-Kazakhstan region	3	21	6	0	30	80	50
Zhambyl region	0	0	0	2	2	52	50
West-Kazakhstan region	1	0	0	0	1	51	50
Karaganda region	2	5	8	1	16	66	50
Kostanay region	3	6	9	0	18	69	51
Kyzylorda region	2	9	6	2	19	64	45
Mangistau region	3	4	6	3	16	66	50
Pavlodar region	5	14	6	3	28	78	50
North-Kazakhstan region	7	5	8	0	20	65	45
South-Kazakhstan region	16	5	9	0	30	90	60
TOTAL	70	123	109	19	321	1185	864

Share of availability of respondents among population– 73%.

Part I. Survey of Legal Entities and Individual Entrepreneurs

For each component of tax services provision's quality, besides qualitative data, there are results of quantitative research, such as opinions of legal entities about the surveyed indicators and about the work of tax authorities in common. It is necessary to note that these are subjective opinions of separate heads and accountants of organizations and companies. It is not possible to talk about high level of representativeness of these opinions of legal entities. But it is also impossible to ignore these opinions, as each opinion is a source of initial information about experience of interaction with tax authorities' officials.

Initial Data

In this section the following input parameters of tax services provision's quality are analyzed:

- Frequency of appealing;
- Accuracy and time costs;
- Unofficial receiving of services.

Frequency of Appealing

Taxpayers often (no less than 4 times in a year) come to tax authorities to submit tax reporting, so this service has a rather high amount of recipients (70%) compared to other services.

Generally, as in previous years, the most common services among taxpayers are:

- Submission (or review) of tax report – 70%;
- Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account – 53%;
- Explanation of tax laws – 43%;
- Registration as an individual entrepreneur – 35%;
- Carrying out tax crediting and tax refunding - 27%.

Such services as registration record as a VAT payer received 23%, suspension (extension or renewal of period of suspension) of tax reporting – 20% of respondents. Appeals for liquidation of legal entity or termination of IE received only 14%.

A share of respondents who received such services as issuance of data on existing/absence of tax debts, explanation of tax laws, carrying out tax crediting and tax refunding decreased. There is an increase of share of entrepreneurs who received a service of registration as an individual entrepreneur (registration, change of registration data, removal from the registration), submission of tax reporting, suspension of tax reporting as compared with 2010.

Table 14. Frequency of appealing for services (2009-2011), %

Type of service	Mode (the most frequent reference of appealing)	N (the amount of respondents received this kind of service), 2011.	% of total number of consumers, 2009	% of total number of consumers, 2010	% of total number of consumers, 2011
Registration as an individual entrepreneur	1	602	22	23	36
Registration record as a VAT payer	1	381	20	23	23
Issuance of data on existing/absence of tax debts	1	893	48	56	53
Tax reporting	4	1173	62	65	70
Liquidation of legal entity, termination of IE	1	240	13	13	14
Carrying out tax crediting and tax refunding	1	455	29	35	27
Suspension of tax reporting	1	331	16	18	20
Written or electronic appealing	1	203	-	14	12
In oil and gas industry	1	11	-	0,1	0,6
In the mining sector	1	4	-	0,2	0,2
Explanation of tax laws	2	731	30	56	43

According to our findings on amount of appealing, the most problematic service for taxpayers, similar to 2010, is a service of liquidation of legal entity or termination of IE: legal

entities appeal for this service 5.5 times in average. The most significant decreasing of average amount of appeals is for the service of IE registration (from 2.7 in 2010 to 2 times in 2011). We would also like to notice that the maximum amount of appeals was 30 in 2010, for 2011 the maximum amount of appeals is 10.

The average amount of appeals for all the other services varies from 1.5 to 2 times, with no significant difference from the last year. Respondents are least likely to visit tax authorities when submitting a tax reporting (1.5 times on average).

Similar to previous years, the maximum amounts of appealing are for services of liquidation of legal entity or termination of IE (48 appeals) and for carrying out tax crediting and tax refunding (12 appeals). Generally, it is necessary to notice that a decrease of maximum amount of appealing for all tax services can be seen. Compared to 2010, increasing amounts of appeals can be observed for such services as suspension of tax reporting (from 7 to 10 times) and for issuance of data on existing/absence of tax debts (from 9 to 10 times).

Diagram 1. Frequency of appealing of legal entities and individual entrepreneurs for tax services (average).

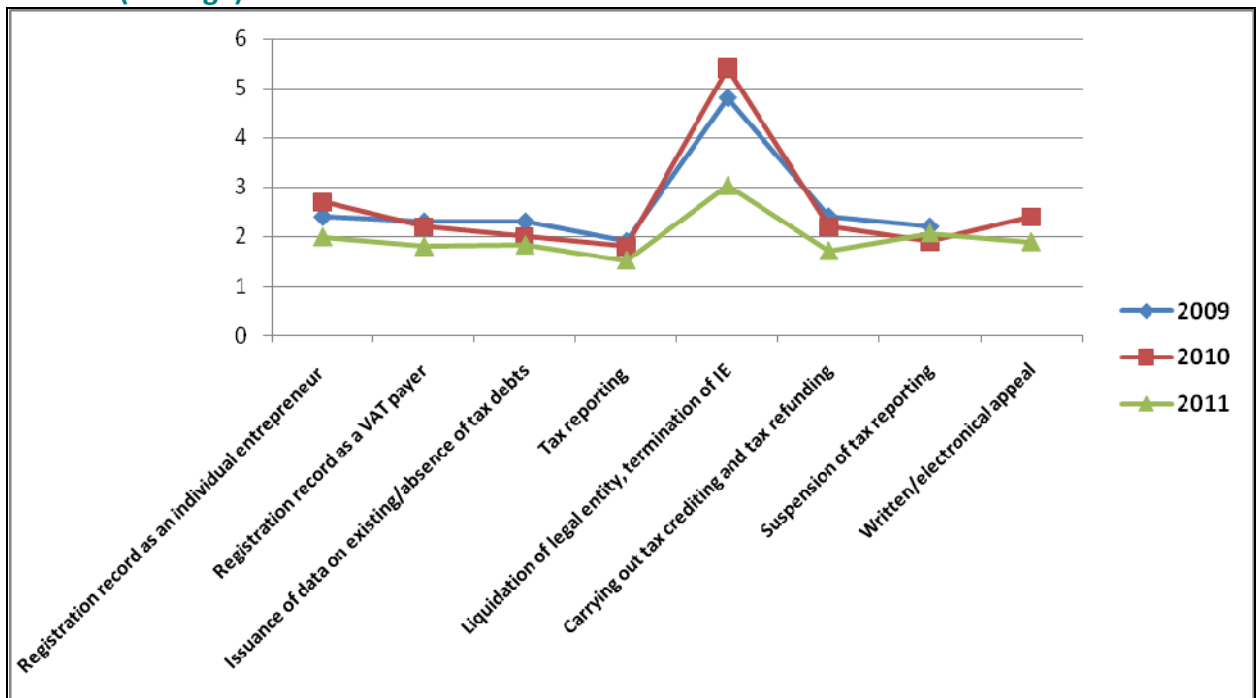


Table 15. Frequency of appealing of legal entities and individual entrepreneurs for tax services (average, maximum).

	Average			Maximum		
	2009	2010	2011	2009	2010	2011
Registration record of IE	2,4	2,7	2,0	15	30	10
Registration record as a VAT payer	2,3	2,2	1,8	15	10	8
Issuance of data on existing/absence of tax debts	2,3	2,0	1,8	36	9	10
Tax reporting	1,9	1,8	1,5	10	15	10
Liquidation of legal entity, termination of IE	4,8	5,4	5,5	50	40	48
Carrying out tax crediting and tax refunding	2,4	2,2	1,9	20	15	12
Suspension of tax reporting	2,2	1,9	2,1	21	7	10
Written or electronic appealing	-	2,4	1,9	-	8	5

Data of quantitative research shows that the Project of tax administration reforming, which was started in February 2011, has significant progress in achieving of its goals: a time for tax reporting and registration of IE decreased.

Opinions of legal entities about tax services:

- «Chief accountant of a company, scope – food trading. We are working at this market for 5 years. I make a tax reporting from 2006. I can report everything in time (deadline is usually 15 days). You have to stand in a queue for 2-3, sometimes 6 hours, especially when submitting quarterly and annual reports. I have to go at least 5 times, it is very exhausting. There are a lot of situations when you stand in a queue to one window, and then an official in that window directs you to the other window, the information which is given and written on that window is incorrect. Not always everything is clear; you have to specify information about new forms in tax authorities, so it is necessary to give information about changes beforehand. Electronic service is handy, but there could be failures in work due to load of the network. It would be good to improve the work of servicing via Internet».

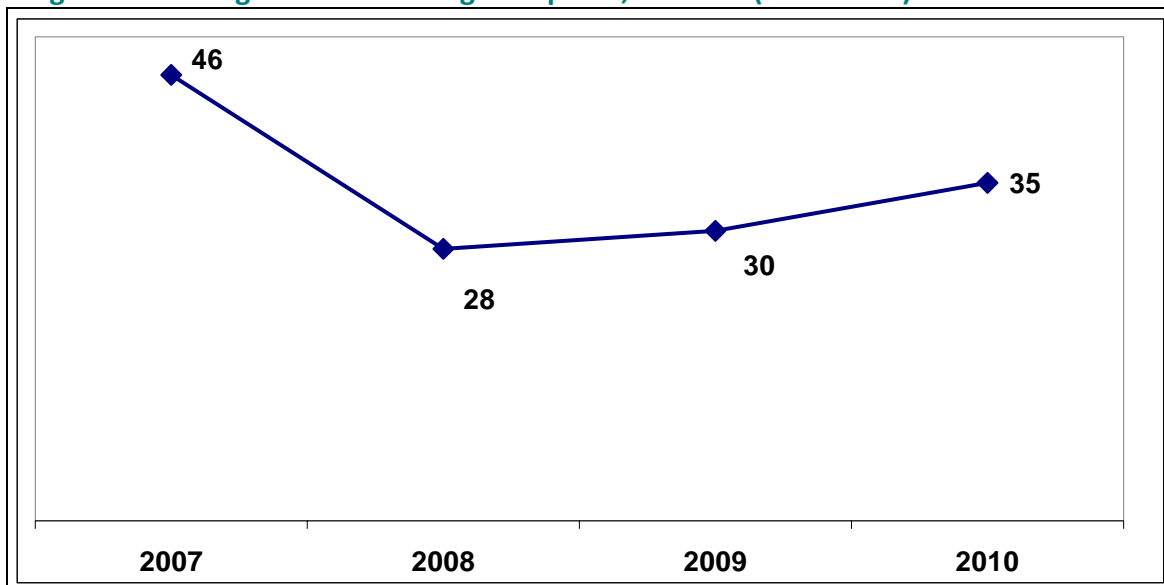
- «Accountant of an IE, sales of bear. Works 6 years at the market. We had to submit a tax reporting as soon as we registered an IE. I receive this service at present time too. We have a key and we are working with this key. Tax reporting deadline is 45 days from submission of quarterly report. We are satisfied with deadlines of this service. It is handy; you don't have to rush as you had to before, when the deadline was 15 days. I submit reports in time; if you are not in time, you will receive a penalty which is equal to 45 Monthly Indexes. No, there were no complications. It is possible to simplify a submission, if not changing the program every time and not to update it. Because you just got accustomed with one form, then you get another form in short period of time, and you have to get used to it again. This program doesn't change, it's updating, and about one time in a month you have to call a programmer to update it. If you do it officially, with all the documents, it is costs you 7000. If you do it without documents, it is costs you 3000-3500. It is necessary to update every month, because if you don't update it, it is not possible to submit a report. If you don't submit a report, you will receive a penalty. The update takes not a long time. We have our own operator, who does the update. We pay him unofficially. To receive a key you have to apply an application, and you will get a key in 3 days. But in different tax committees the situation is different. It takes only 3 minutes to receive a key, but when an inspector leaves, you have to stand and wait. He left to deal with "his own businesses", and everyone had to wait. I think it should not be this way, for everybody to stand and wait. We are satisfied with tax services, because you can submit everything fast and easy, especially if you use a "Taxpayer's office". You get notifications right away, and you can even get a reconciliation statement here. I am satisfied with this service. There was only one problem – to stand and wait for tax inspector. There were no other problems. All the forms are clear. I think it is necessary that inspectors stay at their work places and were interested in helping us».

Accuracy and Time Costs

Time costs of receiving a service and accuracy and correctness of received document have an important role as indicators of tax services' quality. Only 4% of respondents (generally for Kazakhstan) admitted a presence of mistakes in received documents (compared with 6% for 2010). In Almaty city, Aktobe, Karaganda and South-Kazakhstan regions 5-9% of documents were with mistakes. In Astana and Almaty region 10-12% of documents had mistakes. The average time to correct mistakes is 8 days; maximum period to correct mistakes is 1 month. According to data received in 2010, the maximum period to correct mistakes was 4.5 months. Also, as compared with 2010, a share of respondents who stated a loss of documents decreased from 3.4% in 2010 to 2% in 2011.

Average time of waiting in a queue decreased to 29 minutes, approaching a reference mark of 2009. The least level of satisfaction by indicator "Time of waiting in a queue" is in Astana city, where legal entities have to wait approximately 1.5 hours, and in South-Kazakhstan region, where taxpayers have to wait for an hour.

Diagram 2. Average time of waiting in a queue, minutes (2007-2011)



Data of 2011 year shows that East-Kazakhstan and West-Kazakhstan regions have the worst indicators of waiting to receive a tax service. These regions have the longest periods of waiting – 31 days. Large periods of waiting are also present in Karaganda, Pavlodar, South-Kazakhstan and Aktobe regions (30 days).

Opinions of legal entities' representatives:

- «Now revenue service staff makes no mistakes. But previously yes, there were mistakes. For example, 2 years ago, in a revenue service an inspector had a company with name identical to ours. When I received a document, I was surprised to find a dept. A girl made a mistake, and gave me a document with the mistake. I had to go to the head of the department; she apologized and promised to help. But even with accelerated procedure I had to wait 3 days ».

- «The longest period to receive a certificate of absence of dept is usually 5 days. But last time it took 10 days for me to get this certificate because of a mistake. An employee of revenue service made something wrong, which lead to increasing of taxes, resulting in receiving of dept, although it was already covered. We had to go there several times. We had to write a letter, and only after this they corrected the mistake. There are problems in receiving services due to bad organization and low qualification of staff. All in all, the influence of human factor is strong ».

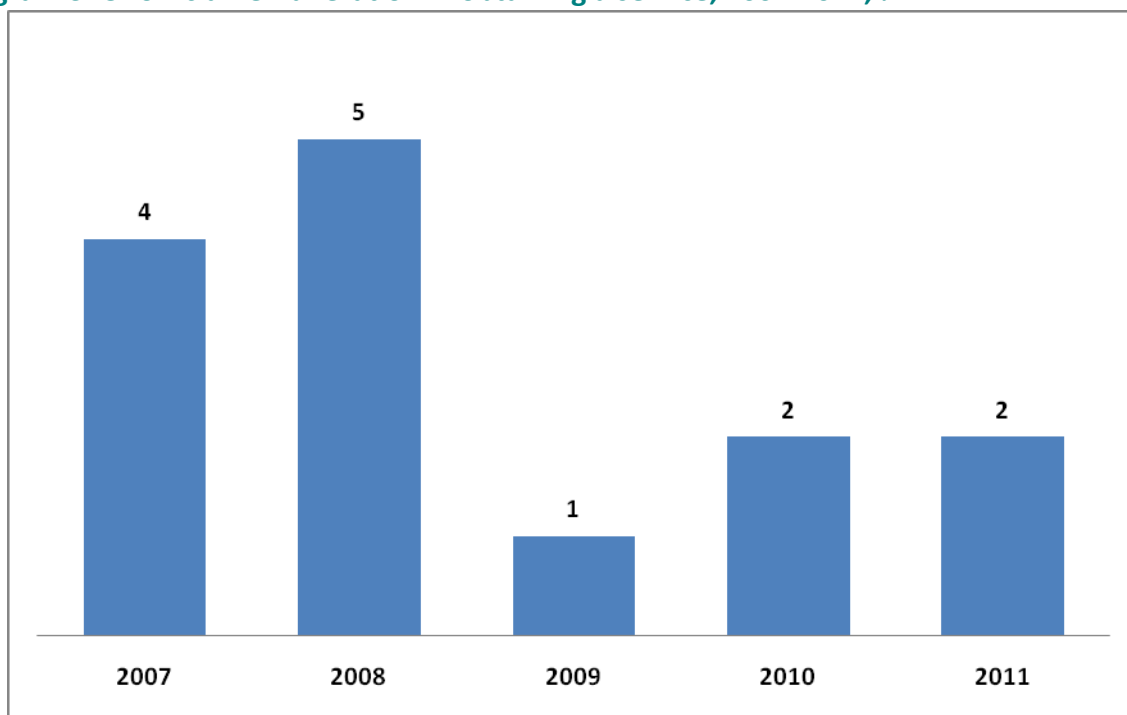
- « There were situations when we, due to employee's mistakes, had to redo all the documents. Then they lost our letters, and we had to bring it's again. You can never get a motivated written answer with apologizes. They have big problems with apologizing and recognition of errors. The last time they had lost our letter they just called, introduced them and notify us that we had to come and to bring them letters one more time. I said that we already brought it, and received an answer: "I don't know where you left it, but we don't have it". And that it's. When I informed then that I had a stamp confirming that the letter was delivered, they said that they lost the letter and needed a copy ».

Unofficial Receiving of Services

According to results of survey 2011 the share of unofficially received services remained the same as in 2010 – 2%.

It is necessary to notice that 2.4% of representatives of business entities refused to answer the question "Did you have to give illegal remuneration to receive a service?" The same amount of respondents (2.4%) refused to answer the question "Did you have to use services of a mediator?"

Diagram 3. Unofficial remuneration in obtaining a service, 2007-2011, %



According to received data the necessity of unofficial tax services, same to previous years, usually appears in the process of liquidation of legal entity and termination of IE – 4.8% of cases. There is a slight decrease of this indicator for such services as issuance of data on existing/absence of tax debts and for carrying out tax crediting and tax refunding. It is necessary to emphasize that in 2011 compared with 2010 a share of respondents who had to use services of a mediator decreased from 3% to 2%.

Table 16. Unofficial receiving of tax services, 2009-2011, %

	Gave an illegal remuneration			Used services of a mediator		
	2009	2010	2011	2009	2010	2011
Registration record of IE	1	1	1,6	3	2	1,2
Registration record 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	2	3	2,4
Tax reporting	2	1	1,2	3	1	0,8
Liquidation of legal entity, termination of IE	3	5	4,8	3	3	3
Carrying out tax crediting and tax refunding	1	2	1,4	1	4	2,8
Suspension of tax reporting	0	2	1,9	3	3	2,5
Written or electronic appealing	-	2	-	-	4	-
Total	1	2	2	3	3	2

Average amount of remuneration in 2011 is 24964 tenge, which is lower than in 2010 (36391 tenge). Minimal amount of illegal remuneration is 500 tenge (the same as in 2010); maximum amount is 180000 tenge (220000 tenge in 2010).

Information about illegal remunerations from in-depth interviews with legal entities:

- «When something is not changing, I go and try to find out why. If there is an overpayment for one tax and underpayment for another, I write an application for refunding (form 31), and they should do it in 15 days. But sometimes it takes longer. And it is bad that they don't give personal accounts. They say: "Read the tax code literary". There is an extract, but it is hard to check your taxes in this extract. There is only one total sum in an extract, but in a personal account you have separate sums for every tax and for every period. Today I'm going to write the application and they should refund in 15 days. Sometimes you have to customize a result, so we go to the tax girls and ask them. I don't bribe, and they don't ask to. I can give a chocolate symbolically. »

- «I had to face with services of a moderator. One time I submitted a report to a wrong tax committee. When I received a notification I noticed this and received a penalty. I paid through my acquaintance 10 thousands of tenge and my penalty was canceled. I don't know about rates. I put money into envelope, it wasn't returned. So the amount was enough. Everything was solved without problems. I think that it is unacceptable to act through a mediator. The highest risk of corruption is when you submit a tax reporting. Not every accountant is competent in tax law when submitting an annual tax reporting. There are mistakes, and they can be fixed with the help of bribes. I think every accountant faced it. Maybe it is due to low wages of employees, they need it. »

- «No, our company never gave bribes. Our acquaintance yes, they gave about 50/50 not to pay a penalty. About penalties: don't let them appear and there would be no reasons for bribes. There can be situations when employees of tax authorities purposefully provoke you to impose a fine, but you have to defend your rights. »

- «There are situations, when you, using the System of Tax Reporting Processing (e-Tax FNO), report your taxes and get a "delivered" status, but get no notification. This means that sooner or later the report will be received with the date of submission a report. But there are situations when the program fails or something's wrong, and your report is not submitted. Then, by the law, your report is not submitted, and inspectors are asking for a bribe or prescribe a penalty. The bribe is 50% of a penalty. This is a normal rate, 25-30 thousands of tenge. You give the money to the inspector personally. You pay, and after 30 minutes all the documents are signed, all the penalties are canceled. I used a help of mediator to get a certificate of existing/absence of tax debts to accelerate the process. The problem is solved almost immediately. One telephone call and that's all. And there are people waiting for you. There is always a risk of corruption in tax inspection. Because when you need something urgently, or to cancel a fine, these are the situations of risk. »

- «No, there were no situations when I had to give a bribe. Maybe it should be that way, but in our company there is no such a necessity. We are trying to work by law. There are risks of bribe when closing, registration, removal from registration, elimination. I faced the process of elimination. Official paperwork is terrible; you have to get a lot of certificates from custom service, tax service. It is easy to open an IE, but it is very hard to close. They were closing it for a month or two. They check foreign economic activity; you have to do reconciliation statements everywhere. All the reporting should be submitted. There should be an auditing, and they can work for three months. All in all, there are a lot of problems. Maybe it would be better, if I had given them a bribe».

All in all, a decreasing of maximum amount of visits to receive the most tax services can be seen. In comparison with 2010, a slight increasing of maximum amount of visits can be seen for such services as suspension of tax reporting and receiving of data on existing/absence of tax debts.

As in 2010, the most problem service for taxpayers is a service of elimination of legal entity or termination of IE. Legal entities often apply for this service. Respondents rarely visit revenue service to submit a tax reporting. As well as in previous years, the necessity of unofficial receiving of tax service appears in the process of elimination of legal entities and termination of IE. All in all, the share of unofficial receiving of services remains the same as in 2010.

Generally for Kazakhstan, the share of respondents, who reported about mistakes in documents decreased, as well as the share of respondents, who registered the loss of

documents by employees of tax authorities. Maximum period for correcting mistakes by employees of revenue service decreased. Average waiting time in queue decreased to 29 minutes and is now close to the mark of 2009.

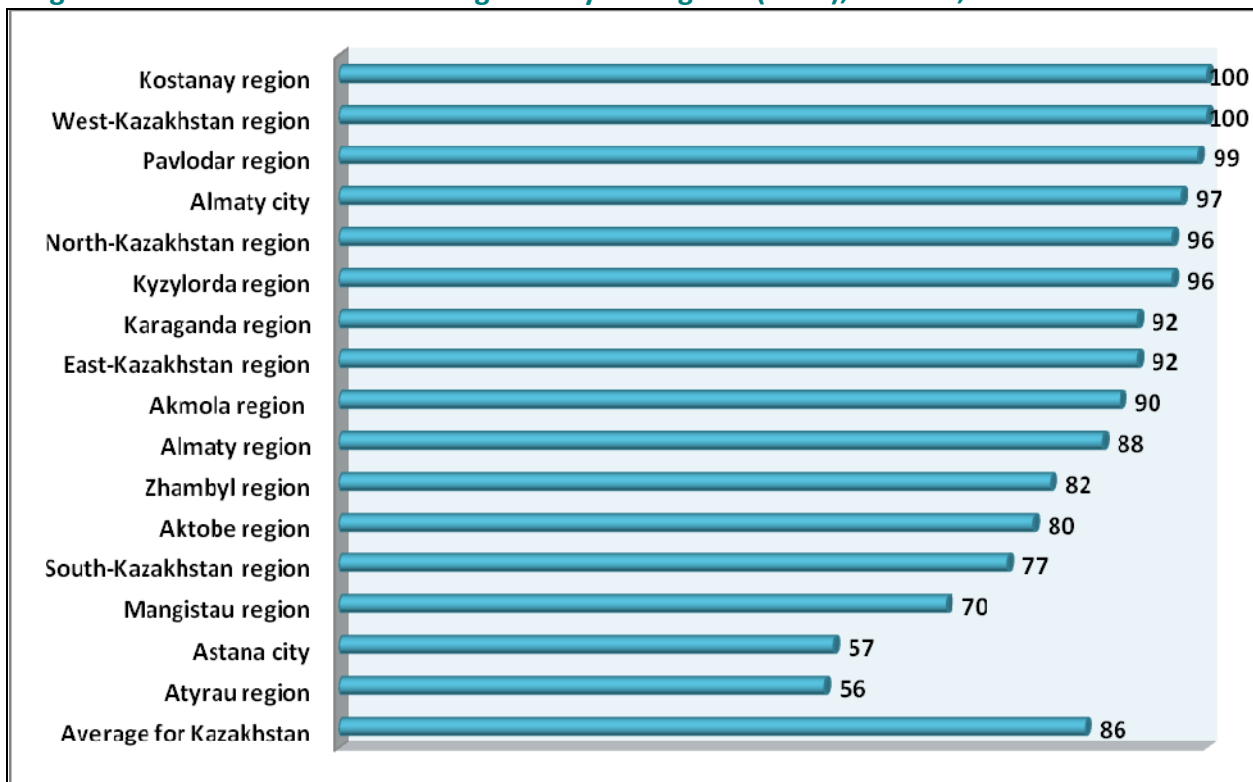
Estimation the Quality of Services Provided by Tax Authorities by Business Entities

Satisfaction of a customer consists not only of estimation of the result (received certificate, formalized registration, tax reported), but also of estimation of interaction process. Therefore, it is necessary to distinguish characteristics of services and parameters of services. Even achieving a result (tax reporting), a customer stays unsatisfied if a process of interaction didn't take into consideration his or her needs. And even with the friendliest procedures the customer remains unsatisfied if he or she received a low-quality service (certificate with mistakes). This is why these two parameters are interconnected.

Satisfaction of Entrepreneurs by Quality of Services Compared to Last Years

According to results of research of 2011 year, generally for Kazakhstan the indicator of satisfaction "Overall quality of services" decreased by 2% compared to 2010. For regions, the most part have a high level of satisfaction (more than 90%). Relatively low level of satisfaction is in Atyrau region (56%), Astana city (57%), and Mangistau region (70%). It is necessary to emphasize the increasing of satisfaction in Mangistau region compared to previous years.

Diagram 4. Satisfaction of services generally for regions (2011), N=1688, %



It is necessary to mark out Almaty city, where amount of satisfied taxpayers increased significantly from 66% in 2010 to 97% in 2011.

Four regions improved this indicator compared to 2010: Kostanay region, Mangistau region, West-Kazakhstan region, and North-Kazakhstan region.

Table 17. Satisfaction with service in general, changes compared to previous years (2008-2011), %

	2008	2009	2010	2011	2011-2010
Average	81	85	88	86	-2
Significantly improved					Progress 2011-2010
Almaty city	70	82	66	97	31
Relatively improved					
West-Kazakhstan region	80	88	91	100	9
Mangistau region	59	45	61	70	9
Kostanay region	98	93	97	100	3
North-Kazakhstan	96	96	95	96	1
No changes or slight decreasing					Regress 2011-2010
Kyzylorda region	44	89	96	96	0
Pavlodar region	85	90	100	99	-1
Almaty region	64	83	93	88	-5
East-Kazakhstan region	93	91	97	92	-5
Karaganda region	86	76	100	92	-8
Akmola region	96	95	98	90	-8
Significant decreasing					
Aktope region	89	93	93	80	-13
Atyrau region	59	81	69	56	-13
Zhambyl region	93	95	94	82	-12
Astana city	76	73	69	57	-12

South-Kazakhstan region	59	90	89	77	-12
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This indicator significantly decreased in Aktobe region, Atyrau region, Zhambyl region, South-Kazakhstan region and in Astana city (12-13%).

Diagram 5. Significant decreasing of indicators in 2011 compared to previous years

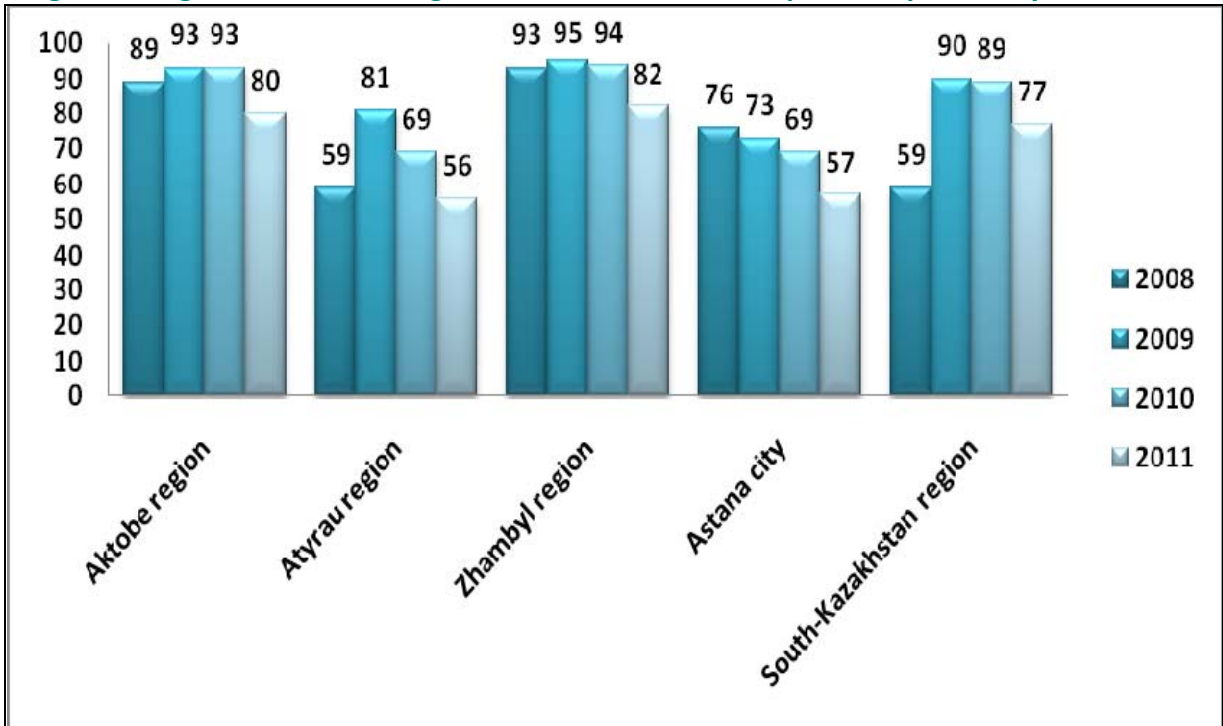


Diagram 6. No changes or slight decreasing of indicators in 2011 compared to previous years

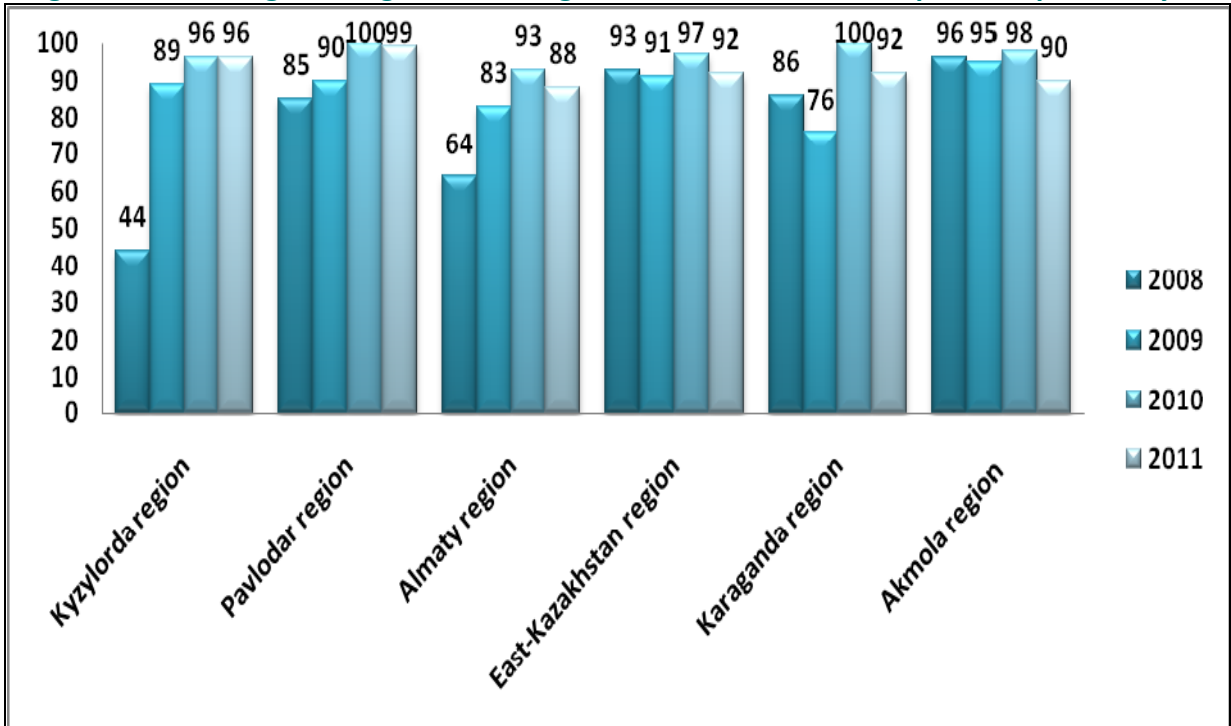
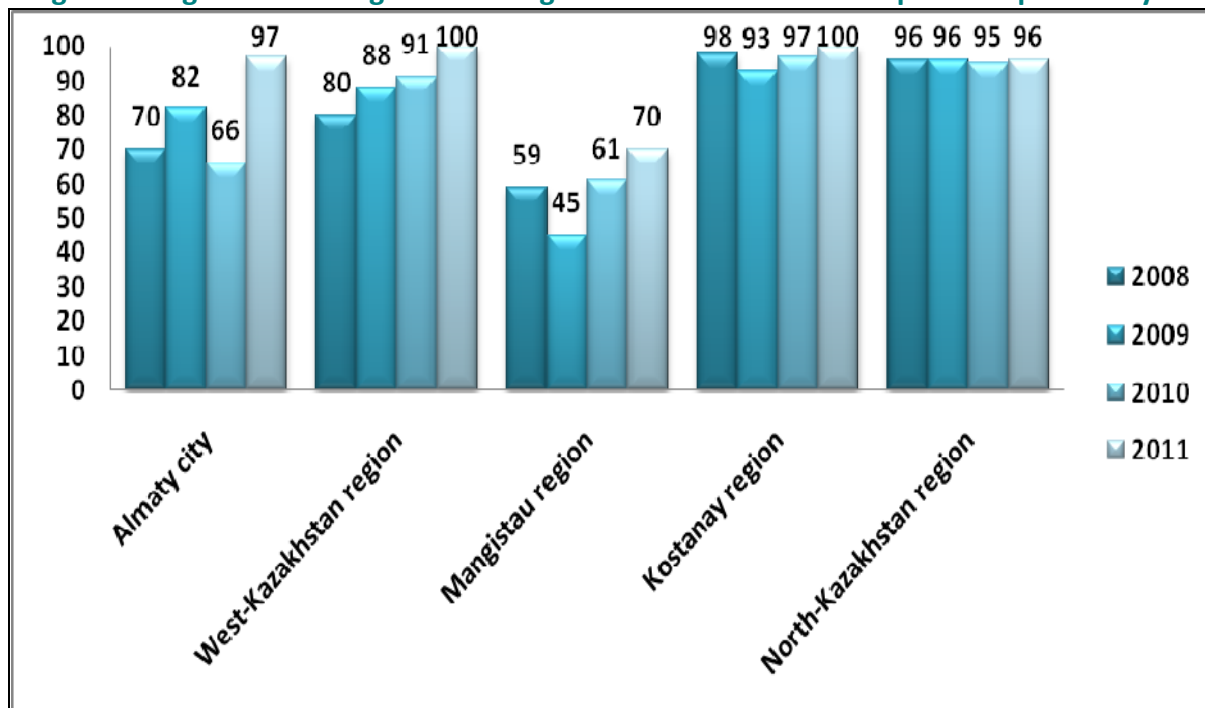


Diagram 7. Significant or slight increasing of indicators in 2011 compared to previous years



There are opinions of legal entities that a quality of tax services depends primarily on employees of revenue service:

- «Qualitative receiving of services depends on qualification, objectivity and interest of tax committee employees. We have a positive experience of joint work. Those employees we worked with done their work scrupulously, there were no extraordinary events. Although, when contacting tax committee, you try to go to either people you know personally, or by recommendation. Why? I don't know. May be, it is a strong stereotype, that it is faster to solve a problem when working with acquaintance. Or you go to the inspector, who is assigned to our company. Of course, all the employees are only doing their work, according to their skills and motivation, and not all of them do their work so a customer would be satisfied. But generally, we are satisfied with the work of tax committee employees. I always received comprehensive answers for questions I had asked».

- «The problem of quality of services is that a tax hall is huge, there are a lot of windows, and the most part of it don't work. It leads to queues, people get nervous, arguing and fights start. If all the windows worked, and everything was as it should be, these situations wouldn't happen. And if a server will always be available and accept reports at once, there would be much less problems. But the problem is that their site doesn't always work as it should be. Nothing had changed in the work on tax committee. It is the same as it was 3 years ago. The most part of windows are empty, there is only one girl sitting, but she is not working and redirects you to another place. There was a situation, when a girl was just sitting and literary filing her nails not working. I didn't argue. Another woman from the queue went to the head of a department and made a complaint. The head came to the girl, made a comment, and she started to work ».

- «The quality of provided services mainly depends on qualification of employees of tax authorities. Other factors have much less influence on the quality of services. Everything depends on the employees. We are satisfied with the work of revenue service's staff, and we think that the most part of workers are competent. We didn't have to overdo anything because of staff's mistakes. Usually all the mistakes were our mistakes».

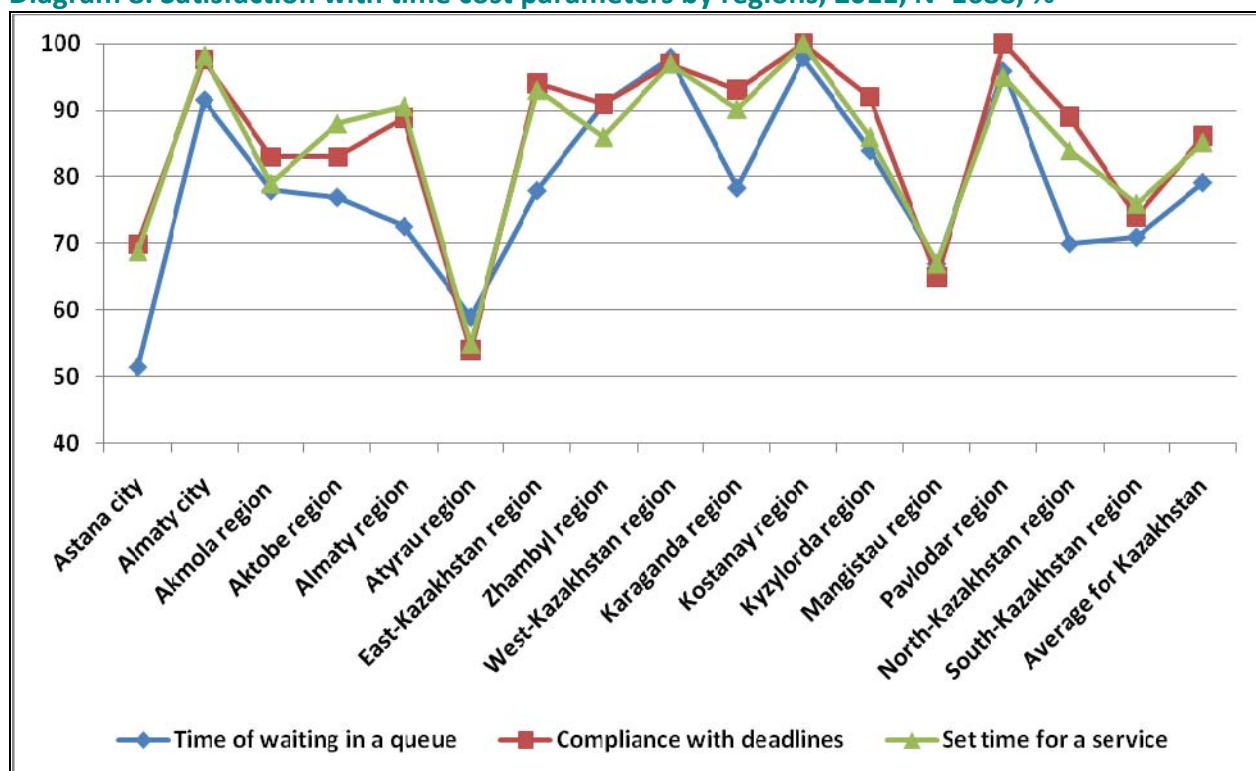
- «I work as an accountant since 1995. And comparing with the way it used to be, now the work of tax committee improved significantly. Now the tax committee works politely, operatively. There is one big minus: the lack of literacy. A lot of young people are working now, and until they get more experience, I have to explain them everything myself».

Estimation the Quality of Services Provided by Tax Authorities by Business Entities for Separate Indicators

Time Frame and Time Costs

The section “Time frame and time costs” included 4 indicators: time of waiting in a queue, compliance with deadlines, set time for a service, and time needed to gather the documents.

Diagram 8. Satisfaction with time cost parameters by regions, 2011, N=1688, %



Relatively low satisfaction with time parameters and time to receive a tax service, similar to the previous year, are in Astana city, Atyrau region and Mangistau region. The level of satisfaction is especially low for time of waiting in queues for Astana city and Atyrau region. It is necessary to notice that overall increase of share of respondents, who are satisfied with time and deadline parameters, can be seen.

Table 18. Satisfaction with time parameters in regions, 2011, N=1688, %

Service	Time of waiting in a queue	Compliance with deadlines	Set time for a service	Time needed to gather the documents	Time frame and time costs generally
Astana city	51,5	69,9	68,9	56,3	61,7
Almaty city	91,6	97,6	98,2	86,1	93,4
Akmola region	78,0	83,0	79,0	71,0	77,8
Aktobe region	77,0	83,0	88,0	63,0	77,8
Almaty region	72,6	88,9	90,6	81,2	83,3
Atyrau region	59,0	54,0	55,0	65,0	58,3
East-Kazakhstan region	78,0	94,0	93,0	92,0	89,3
Zhambyl region	91,0	91,0	86,0	82,0	87,5
West-Kazakhstan region	98,0	97,0	97,0	94,0	96,5

Karaganda region	78,4	93,1	90,2	85,3	86,8
Kostanay region	98,0	100,0	100,0	100,0	99,5
Kyzylorda region	84,0	92,0	86,0	87,0	87,3
Mangistau region	67,0	65,0	67,0	61,0	65,0
Pavlodar region	96,0	100,0	95,0	87,0	94,5
North-Kazakhstan region	70,0	89,0	84,0	76,0	79,8
South-Kazakhstan region	71,0	74,0	76,0	73,0	73,5
Average for Kazakhstan	79,2	86,2	85,2	79,0	82,4

Table 19. Rating of regions by satisfaction with time parameters in common, 2011, N=1688, %

Time frame and time costs generally	
Leaders	
Kostanay region	99,5
West-Kazakhstan region	96,5
Pavlodar region	94,5
Almaty city	93,4
Middle echelon	
East-Kazakhstan region	89,3
Zhambyl region	87,5
Kyzylorda region	87,3
Karaganda region	86,8
Almaty region	83,3
North-Kazakhstan region	79,8
Akmola region	77,8
Aktobe region	77,8
South-Kazakhstan region	73,5
Outsiders	
Mangistau region	65
Astana city	61,7
Atyrau region	58,3
Average for Kazakhstan	
	82,4

Information about different time frames for provision of tax services can be supported by opinions of legal entities' representatives:

- «Accountant of IE, working for 10 years, make tax reporting, keep current accounting. The area of activity – printing services and photocopying. The last service I received was a service “Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account” a week ago. I don't know time frames for this service, but I am satisfied, because I review it in my office, I get a certificate very fast. Estimating the difficulty of this service, it is not really difficult. It doesn't take a lot of time to receive it. I try not to go to tax committee. I do everything using Internet. It is very handy, it takes not much time. All the forms are available and clear. There are sometimes interruptions with Internet – it could be hard to get an access to “Taxpayer's office” due to problems at server».

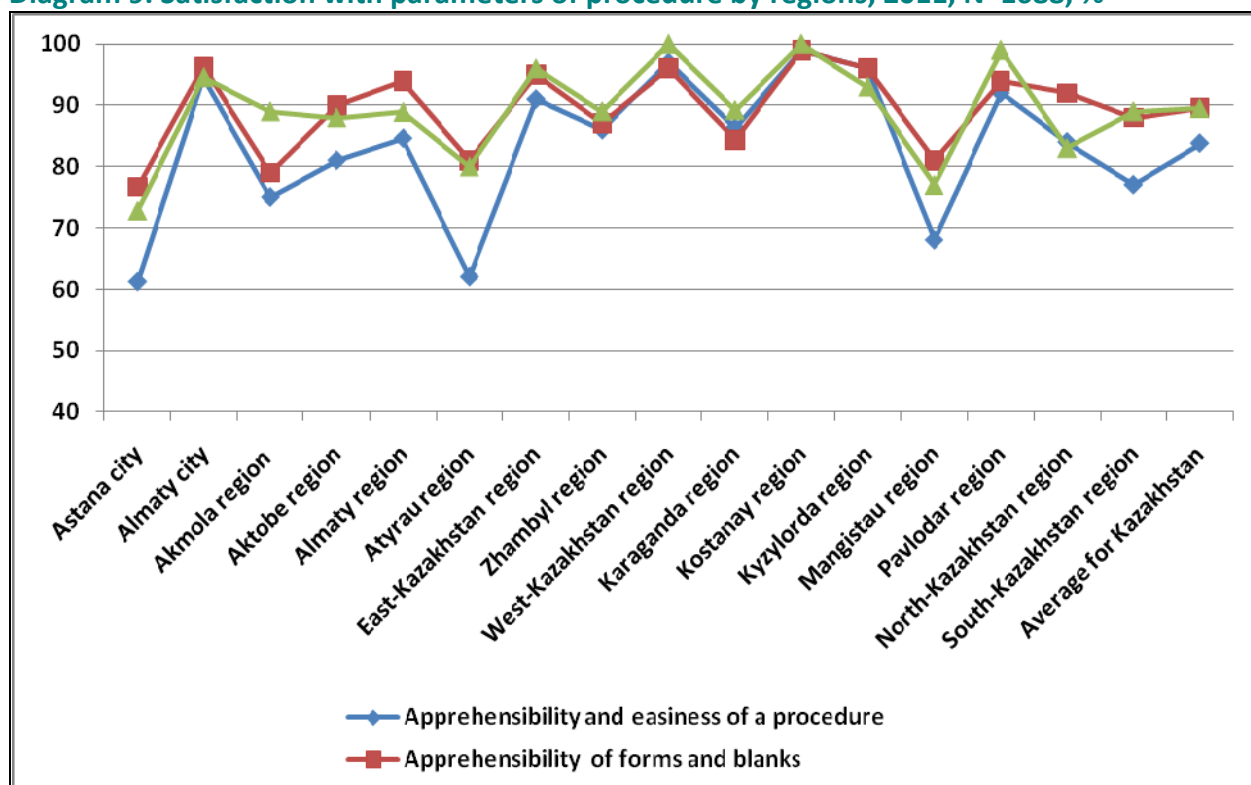
- «We are not satisfied with time frame for issuing data of data on existing/absence of tax debts. We regularly use this service. Time frame for this service is 10 working days. We are not satisfied with such time frame because we take these certificates to participate in tenders, where time frames are very important. And because of these time frames we are not able to submit this certificate. We become nervous, and it is not pleasant. So we are forced to accelerate the process somehow. We received the certificate in time only two times, other times we had to accelerate the process. We bribe to reduce time frame».

Procedure

In this research “the Procedure” means the execution order, a series of sequential activities, which are necessary to receive a tax service.

Generally for Kazakhstan, taxpayers understand forms and blanks to fulfill (90%). Unlike forms, the procedure itself is not so clear (84%). Herewith consumers of tax services are satisfied with validity of requested documents (90%). In the diagram below the data on satisfaction by procedure are presented for every region.

Diagram 9. Satisfaction with parameters of procedure by regions, 2011, N=1688, %



When reviewing the gathered data for every region separately, it can be seen that the tax procedure is less clear for entrepreneurs from Astana city and Atyrau region, where a relatively low level of satisfaction by this parameter is observed. Forms and blanks are less clear for tax services’ consumers from Astana city and Akmola region. Respondents from Astana city and Mangistau region are less satisfied with validity of requested documents.

Table 20. Satisfaction with procedure’s parameters in regions, 2011, N=1688, %.

	Apprehensibility and easiness of a procedure	Apprehensibility of forms and blanks	Validity of requested documents	Procedure in general
Astana city	61,2	76,7	72,8	70,2
Almaty city	94,6	96,4	94,6	95,2
Akmola region	75,0	79,0	89,0	81,0
Aktobe region	81,0	90,0	88,0	86,3
Almaty region	84,6	94,0	88,9	89,2
Atyrau region	62,0	81,0	80,0	74,3
East-Kazakhstan region	91,0	95,0	96,0	94,0
Zhambyl region	86,0	87,0	89,0	87,3
West-Kazakhstan region	97,0	96,0	100,0	97,7
Karaganda region	86,3	84,3	89,2	86,6
Kostanay region	99,0	99,0	100,0	99,3
Kyzylorda region	96,0	96,0	93,0	95,0

Mangistau region	68,0	81,0	77,0	75,3
Pavlodar region	92,0	94,0	99,0	95,0
North-Kazakhstan region	84,0	92,0	83,0	86,3
South-Kazakhstan region	77,0	88,0	89,0	84,7
Average for Kazakhstan	83,8	89,6	89,5	87,6

Table 21. Rating of regions by satisfaction with procedure in general, 2011, N=1688, %.

Procedure in general	
Leaders	
Kostanay region	99,3
West-Kazakhstan region	97,7
Almaty city	95,2
Pavlodar region	95,0
Kyzylorda region	95,0
East-Kazakhstan region	94,0
Middle echelon	
Almaty region	89,2
Zhambyl region	87,3
Karaganda region	86,6
North-Kazakhstan region	86,3
Aktobe region	86,3
South-Kazakhstan region	84,7
Akmola region	81,0
Outsiders	
Mangistau region	75,3
Atyrau region	74,3
Astana city	70,2
Average for Kazakhstan	
	87,6

Opinions of legal entities' representatives:

- «The procedure of tax services is clear. For example, to re-register you only comes to a window, there is a list of necessary documents, you gather all the documents, bring them; receive a signature that the documents are accepted, then. After several days you gather the documents. There are no complications, taxpayers themselves should be more attentive and to follow all the rules ».

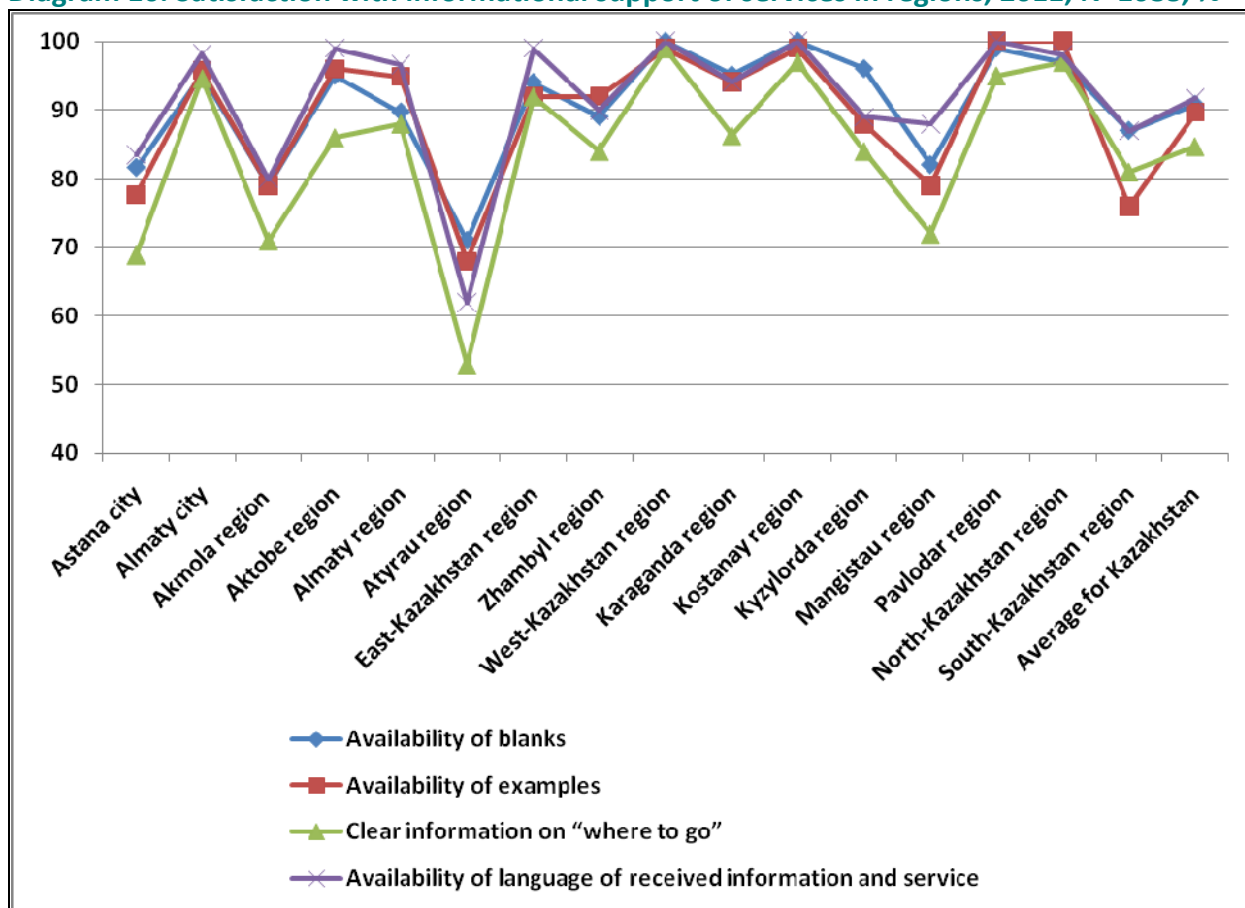
- «To get a certificate of absence of tax debts to be able to participate in tenders is not hard, if applying in the electronic form. Submitting an application electronically simplifies the procedure of receiving of a certificate. You submit an application electronically and receive the certificate personally in a tax committee. I spent one hour to receive the certificate. There were no situations when I was declined to receive a certificate, because the application was composed without mistakes. I am satisfied with the procedure of applying, because there is a possibility to apply electronically. But I am not satisfied with the procedure of receiving a certificate, because you have to go to tax committee and to wait in queues to receive the certificate. I am not satisfied because there is no procedure to receive a certificate electronically. The main problem to receive a certificate is queues, and not all the windows are working. All blanks and forms are available and clean; there are examples of these forms in tax committee. To increase the quality of the procedure it is necessary to make certificates available in electronic form, with electronic signature of the head of the committee, and the certificate in the electronic form will be acceptable To Whom It May Concern».

Forms, Examples of Documents, Indices, Language of a Service

It is necessary to note that a high level of satisfaction with a language, which is used to provide information or services in tax committee can be observed. The same to the research in

2010, rather high share of respondents in all the regions are satisfied with availability of blanks and examples of documents.

Diagram 10. Satisfaction with informational support of services in regions, 2011, N=1688, %



Comparatively to above-mentioned parameters respondents are less satisfied with availability of clear information on "Where to go" in a building of tax committee. Judging by parameters of this section, Atyrau region should be emphasized as a region with the lowest level of satisfaction by all parameters.

Table 22. Availability of blanks, examples of documents, indices and language of service by regions, 2011, N=1688, %

	Availability of blanks	Availability of examples	Clear information on "where to go"	Availability of language of received information and service	Blanks, examples, indices, language
Astana city	81,6	77,7	68,9	83,5	77,9
Almaty city	95,2	95,8	94,6	98,2	95,9
Akmola region	79,0	79,0	71,0	80,0	77,3
Aktobe region	95,0	96,0	86,0	99,0	94,0
Almaty region	89,7	94,9	88,0	96,6	92,3
Atyrau region	71,0	68,0	53,0	62,0	63,5
East-Kazakhstan region	94,0	92,0	92,0	99,0	94,3
Zhambyl region	89,0	92,0	84,0	90,0	88,8
West-Kazakhstan region	100,0	99,0	99,0	100,0	99,5
Karaganda region	95,1	94,1	86,3	94,1	92,4
Kostanay region	100,0	99,0	97,0	100,0	99,0
Kyzylorda region	96,0	88,0	84,0	89,0	89,3
Mangistau region	82,0	79,0	72,0	88,0	80,3
Pavlodar region	99,0	100,0	95,0	100,0	98,5

North-Kazakhstan region	97,0	100,0	97,0	98,0	98,0
South-Kazakhstan region	87,0	76,0	81,0	87,0	82,8
Average for Kazakhstan	90,8	89,7	84,7	91,8	89,3

Table 23. Rating of regions by satisfaction of legal entities with availability and apprehensibility of blanks, examples and indices in general, 2011, N=1688, %.

Blanks, examples, indices, language	
Leaders	
West-Kazakhstan region	99,5
Kostanay region	99
Pavlodar region	98,5
North-Kazakhstan region	98
Almaty city	95,9
East-Kazakhstan region	94,3
Aktobe region	94
Karaganda region	92,4
Almaty region	92,3
Middle echelon	
Kyzylorda region	89,3
Zhambyl region	88,8
South-Kazakhstan region	82,8
Outsiders	
Mangistau region	80,3
Astana city	77,9
Akmola region	77,3
Atyrau region	63,5
Average for Kazakhstan	
	89,3

Opinions of legal entities' representatives:

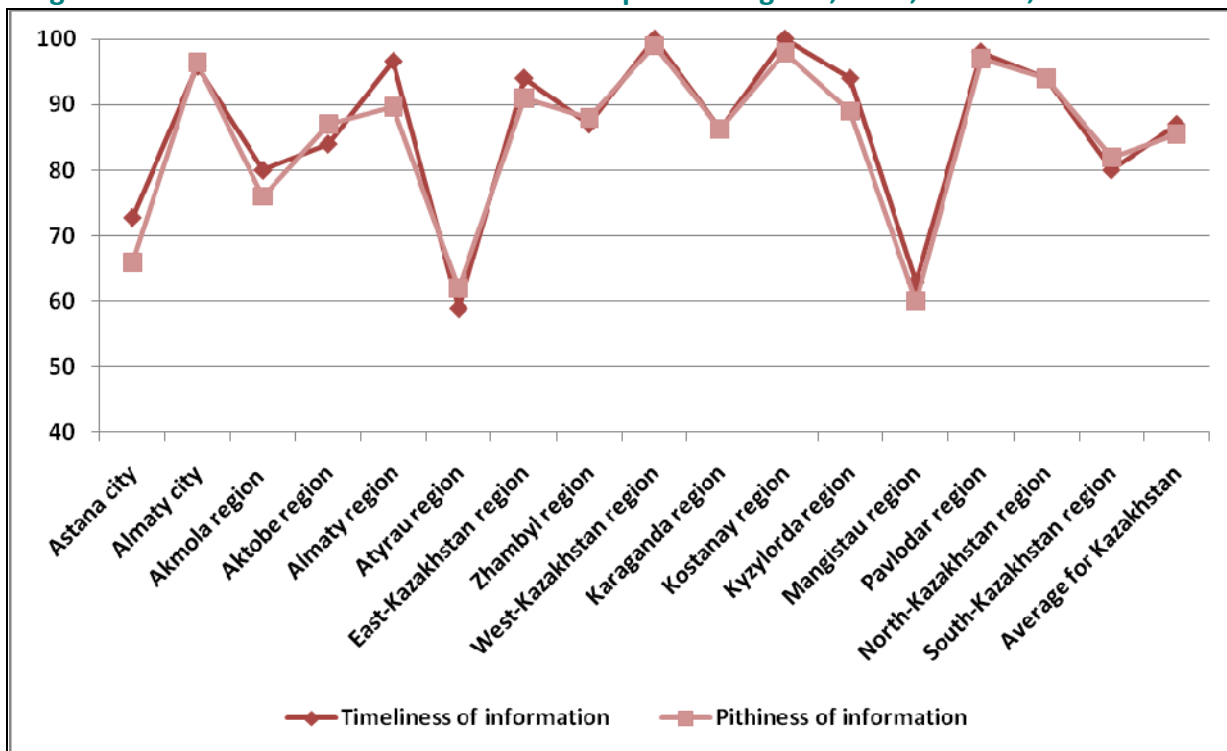
- «All forms and blanks are available and clear. To increase the quality level of services, it is necessary to make it all available in electronic form. If we already have electronic barcodes, then it is necessary that this signature could be read in any place. Then half of the queues will disappear ».

- «Blanks for reports are always available in needed amounts and clear. To increase the service quality, it is necessary for employees to be literate and qualified, to have examples in both languages, to use computer more often».

Timeliness and Pithiness of Information about Tax Services

Within this monitoring timeliness and pithiness (matching expectations, completeness, clarity of presentation) of received information were separated into another section of estimation of satisfaction.

Diagram 11. Satisfaction with informational aspects in regions, 2011, N=1688, %



This indicator of satisfaction is the lowest in Atyrau region and Mangistau region.

Table 24. Timeliness and pithiness of information by regions, 2011, N=1688, %

	Timeliness of information	Pithiness of information	Timeliness and pithiness of information
Astana city	72,8	66,0	69,4
Almaty city	95,8	96,4	96,1
Akmola region	80,0	76,0	78,0
Aktobe region	84,0	87,0	85,5
Almaty region	96,6	89,7	93,2
Atyrau region	59,0	62,0	60,5
East-Kazakhstan region	94,0	91,0	92,5
Zhambyl region	87,0	88,0	87,5
West-Kazakhstan region	100,0	99,0	99,5
Karaganda region	86,3	86,3	86,3
Kostanay region	100,0	98,0	99,0
Kyzylorda region	94,0	89,0	91,5
Mangistau region	63,0	60,0	61,5
Pavlodar region	98,0	97,0	97,5
North-Kazakhstan region	94,0	94,0	94,0
South-Kazakhstan region	80,0	82,0	81,0
Average for Kazakhstan	87,0	85,5	86,3

Table 25. Rating of regions by level of satisfaction of legal entities with timeliness and pithiness of information, 2011, N=1688, %.

Timeliness and pithiness of information	
Leaders	
West-Kazakhstan region	99,5
Kostanay region	99
Pavlodar region	97,5
Almaty city	96,1

North-Kazakhstan region	94
Almaty region	93,2
East-Kazakhstan region	92,5
Kyzylorda region	91,5
Middle echelon	
Zhambyl region	87,5
Karaganda region	86,3
Aktobe region	85,5
South-Kazakhstan region	81
Akmola region	78
Outsiders	
Astana city	69,4
Mangistau region	61,5
Atyrau region	60,5
Average for Kazakhstan	
	86,3

Opinions of legal entities' representatives:

- «There are situations, when, because tax committee workers made something wrong, delivery of certificate is delayed. As a result, we are not in time, and a tender or an order broke. So timely receiving of documents and certificates is crucial. Another thing is when we ourselves apply with delay or submit documents not in time – this is our fault. But when the problems appear because government agencies fail to provide services in time – these problems are not because of us ».

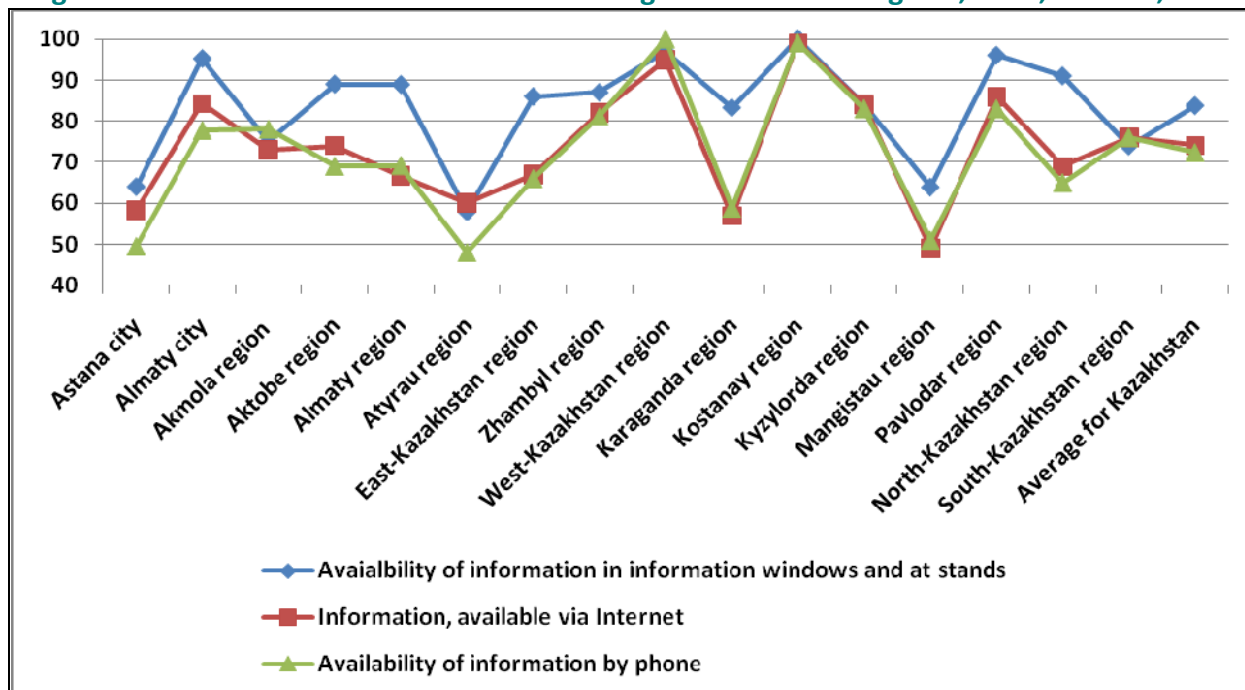
- «Generally, I think that it is necessary to adhere to the terms. For example, if they have prescript timeframe to receive a certificate, this timeframe should be strict. But there are situations when this is not as it supposed to be. For example, the prescription is 10 days; you come to the committee after 10 days, but certificate is not ready. Then you have to come to the committee every day, losing your time, waiting in queues. And when you just want to come up and ask if the documents are ready, you won't receive a normal answer, they just throw like dogs: "Stay in a queue and wait!" It is so unpleasant. First of all, I wish that there would be a normal human interaction. If there are certain timeframes, they should be strict. If it is not possible to make a document in time, then timeframes should be reviewed, so people and heads of companies were able to orientate. If my director asks me what a timeframe for a document is, I answer, that by law it is this much, but it is unknown for how long we will have to wait in reality ».

Satisfaction with Information in Information Window, by Telephone or Internet

The main criteria for estimation of satisfaction with received information about tax services are openness of information and its accessibility. In the survey satisfaction with received information was evaluated on the basis of following criteria:

- Satisfaction with provision of information about tax services in information window and at stands;
- Satisfaction with information about tax services through Internet;
- Satisfaction with information about tax services by telephone.

Diagram 12. Satisfaction with means of receiving information in regions, 2011, N=1688, %



In Atyrau and Mangistau regions, as well as in Astana city, the least satisfaction of legal entities with availability of information about services from information window and at stands can be seen. In the same regions the lowest satisfaction with availability of information via Internet or by phone is presented. Therefore, the general level of satisfaction with availability of information is the least in the mentioned above regions.

Table 26. Satisfaction with sources of information in regions, 2011, N=1688, %

	Availability of information in information windows and at stands	Information available via Internet	Availability of information by phone	General availability of information
Astana city	64,1	58,3	49,5	57,3
Almaty city	95,2	84,3	77,7	85,7
Akmola region	75,0	73,0	78,0	75,3
Aktobe region	89,0	74,0	69,0	77,3
Almaty region	88,9	66,7	69,2	74,9
Atyrau region	58,0	60,0	48,0	55,3
East-Kazakhstan region	86,0	67,0	66,0	73,0
Zhambyl region	87,0	82,0	81,0	83,3
West-Kazakhstan region	97,0	95,0	100,0	97,3
Karaganda region	83,3	56,9	58,8	66,3
Kostanay region	100,0	99,0	99,0	99,3
Kyzylorda region	84,0	84,0	83,0	83,7
Mangistau region	64,0	49,0	51,0	54,7
Pavlodar region	96,0	86,0	83,0	88,3
North-Kazakhstan region	91,0	69,0	65,0	75,0
South-Kazakhstan region	74,0	76,0	76,0	75,3
Average for Kazakhstan	83,8	74,1	72,3	76,7

Table 27. Rating of regions by level of satisfaction of legal entities with availability of information in general, 2011, N=1688, %.

Availability of information in general	
Leaders	
Kostanay region	99,3
West-Kazakhstan region	97,3
Middle echelon	
Pavlodar region	88,3
Almaty city	85,7
Kyzylorda region	83,7
Zhambyl region	83,3
Aktobe region	77,3
Akmola region	75,3
South-Kazakhstan region	75,3
North-Kazakhstan region	75
Almaty region	74,9
East-Kazakhstan region	73
Outsiders	
Karaganda region	66,3
Astana city	57,3
Atyrau region	55,3
Mangistau region	54,7
Average for Kazakhstan	
	76,7

Opinions of legal entities' representatives:

- «There are often situations when you stand in a queue to one window, and then you get no information and directed to the other window. An electronic service, receiving information via Internet is handy. I wish to improve electronic service by making possible to receive requested information to electronic mail. Now you have to go to several windows to receive necessary information. I wish the employees were professionals constantly increasing their knowledge».

- «It is necessary to open such information windows that you can specify there everything. Now there is a consultation in tax committees, but boys and girls, who can only answer simple questions, are working there. They know only some specific moments. Not all the questions can be answered, and you have to search for answers in the Internet, in literature. You can't get a qualified help. You are either answered that they don't have time for this, or redirected to other workers, not to their heads of department. It is like you are walking along the chain. So you have to go to your accountant friends to receive a consultation. My boss literary looses me when I go to tax committee. Employees of tax committee must know there work fully and be able to answer any questions».

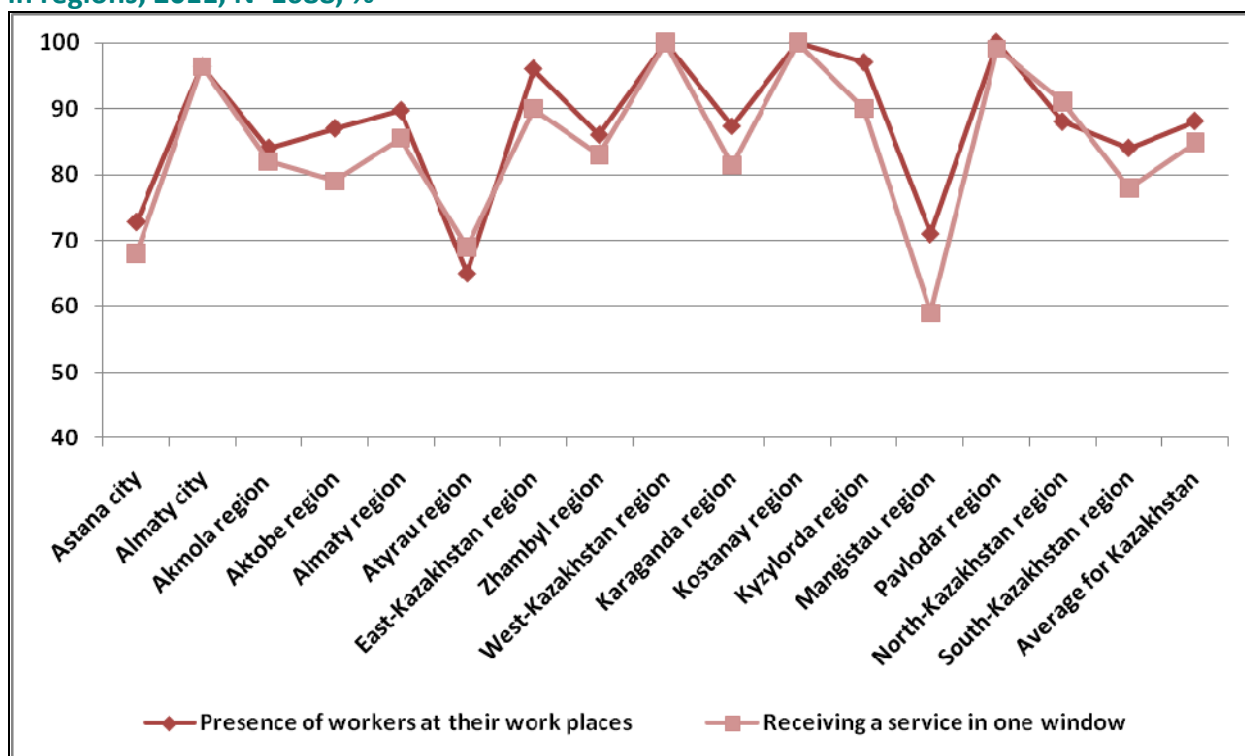
- «All in all, you can get all the information at information boards, everything is clear there. It is clear how to fill in blanks, because there are examples. To increase a quality of work it is necessary to make possible to receive applications and issue certificates via "Taxpayer's office"».

- «I inquired for more information in tax committee, mainly by phone. They answer really well for any question. I estimate them satisfactorily, at least they help somehow. The most effective ways to receive information are via Internet or by phone ».

Personnel

Generally, the situation with satisfaction of legal entities with availability of tax committee staff, their presence at their work places and receiving a service in one window is rather good.

Diagram 13. Presence of workers at their work places and receiving a service in one window in regions, 2011, N=1688, %



According to received data in 2011, same to 2010, less satisfied with these indicators are taxpayers from Astana city, Atyrau and Mangistau regions.

Table 28. Presence of workers at their work places and receiving a service in one window in regions, 2011, N=1688, %

	Presence of workers at their work places	Receiving a service in one window	One window and presence of worker
Astana city	72,8	68,0	70,4
Almaty city	96,4	96,4	96,4
Akmola region	84,0	82,0	83,0
Aktobe region	87,0	79,0	83,0
Almaty region	89,7	85,5	87,6
Atyrau region	65,0	69,0	67,0
East-Kazakhstan region	96,0	90,0	93,0
Zhambyl region	86,0	83,0	84,5
West-Kazakhstan region	100,0	100,0	100,0
Karaganda region	87,3	81,4	84,3
Kostanay region	100,0	100,0	100,0
Kyzylorda region	97,0	90,0	93,5
Mangistau region	71,0	59,0	65,0
Pavlodar region	100,0	99,0	99,5
North-Kazakhstan region	88,0	91,0	89,5
South-Kazakhstan region	84,0	78,0	81,0
Average for Kazakhstan	88,1	84,9	86,5

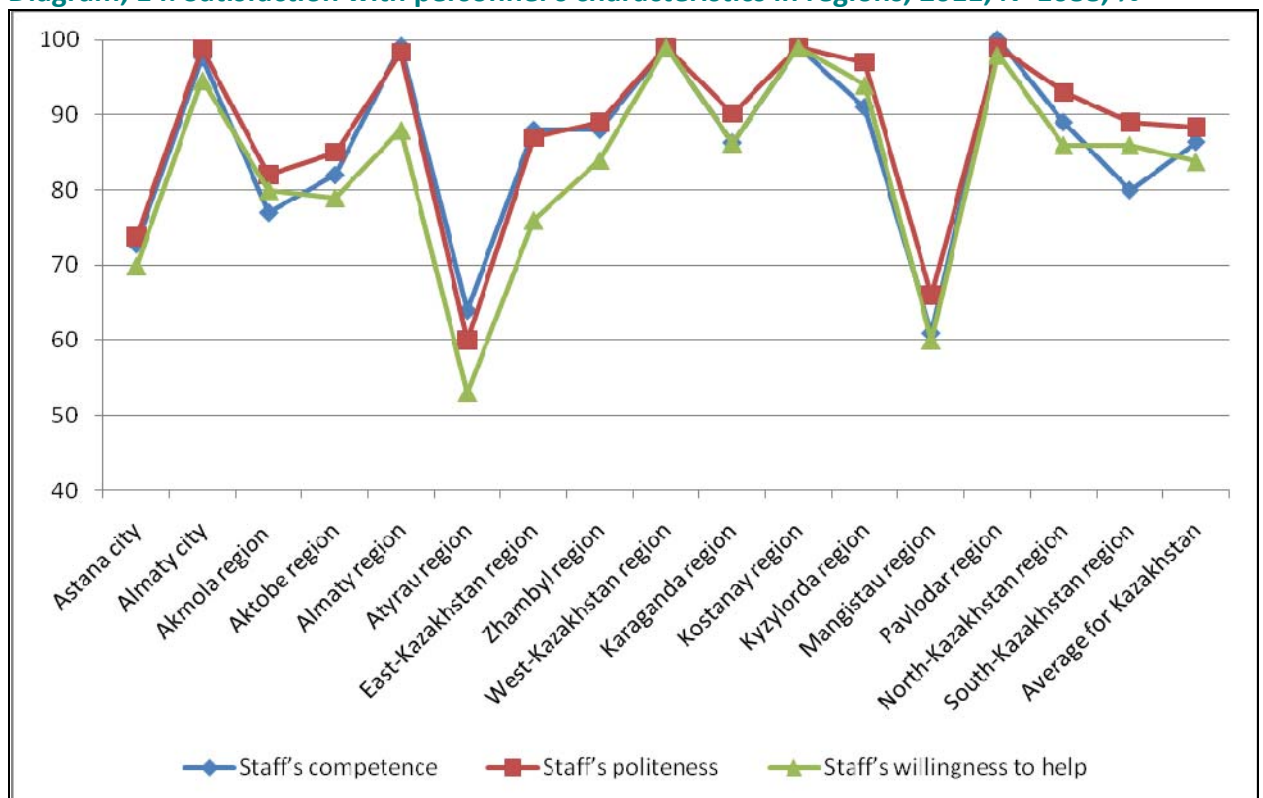
Table 29. Rating of regions by level of satisfaction of legal entities with service by one window principal in general, 2011, N=1688, %.

One window and presence of workers

Leaders	
West-Kazakhstan region	100
Kostanay region	100
Pavlodar region	99,5
Almaty city	96,4
Kyzylorda region	93,5
East-Kazakhstan region	93
Middle echelon	
North-Kazakhstan region	89,5
Almaty region	87,6
Zhambyl region	84,5
Karaganda region	84,3
Akmola region	83
Aktobe region	83
South-Kazakhstan region	81
Outsiders	
Astana city	70,4
Atyrau region	67
Mangistau region	65
Average for Kazakhstan	86,5

No less important parameter in satisfaction of taxpayers with quality of tax service is characteristics of personnel: competence, politeness, willingness to help.

Diagram, 14. Satisfaction with personnel's characteristics in regions, 2011, N=1688, %



Qualified workers are the calling card of tax authorities of a country. Competence, politeness, willingness to help and qualitative work are ideal characteristics of contemporary worker of tax committee by results of in-depth interviews. Culture of behavior is no less important in the process of interaction with customers. Employees should behave respectfully and willingly to help without prejudices.

Table 30. Satisfaction with staff's characteristics in region, 2011, N=1688, %

	Staff's competence	Staff's politeness	Staff's willingness to help	Estimation of staff
Astana city	72,8	73,8	69,9	72,2
Almaty city	97,6	98,8	94,6	97,0
Akmola region	77,0	82,0	80,0	79,7
Aktobe region	82,0	85,0	79,0	82,0
Almaty region	99,1	98,3	88,0	95,2
Atyrau region	64,0	60,0	53,0	59,0
East-Kazakhstan region	88,0	87,0	76,0	83,7
Zhambyl region	88,0	89,0	84,0	87,0
West-Kazakhstan region	99,0	99,0	99,0	99,0
Karaganda region	86,3	90,2	86,3	87,6
Kostanay region	99,0	99,0	99,0	99,0
Kyzylorda region	91,0	97,0	94,0	94,0
Mangistau region	61,0	66,0	60,0	62,3
Pavlodar region	100,0	99,0	98,0	99,0
North-Kazakhstan region	89,0	93,0	86,0	89,3
South-Kazakhstan region	80,0	89,0	86,0	85,0
Average for Kazakhstan	86,4	88,4	83,8	86,2

Table 31. Rating of regions by level of satisfaction of legal entities with characteristics of personnel of tax committee in general, 2011, N=1688, %.

Estimation of personnel	
Leaders	
West-Kazakhstan region	99
Kostanay region	99
Pavlodar region	99
Almaty city	97
Almaty region	95,2
Kyzylorda region	94
Middle echelon	
North-Kazakhstan region	89,3
Karaganda region	87,6
Zhambyl region	87
South-Kazakhstan region	85
East-Kazakhstan region	83,7
Aktobe region	82
Akmola region	79,7
Astana city	72,2
Outsiders	
Mangistau region	62,3
Atyrau region	59
Average for Kazakhstan	
	86,2

Opinions of legal entities' representatives:

- «Employees' work satisfies me. They consult gladly, no one refuses. All blanks are available and understandable, there were no complications. I am served in Saririnsk tax committee. Staff of this committee work excellent, for 5 points. I think that not only people who know their work should work with taxpayers, but also morally balanced people. They should not only know how to consult and where to

direct, but also be polite and patient, because they work with different people. All in all, we are satisfied with committee's staff work, and the level of this work increases from year to year ».

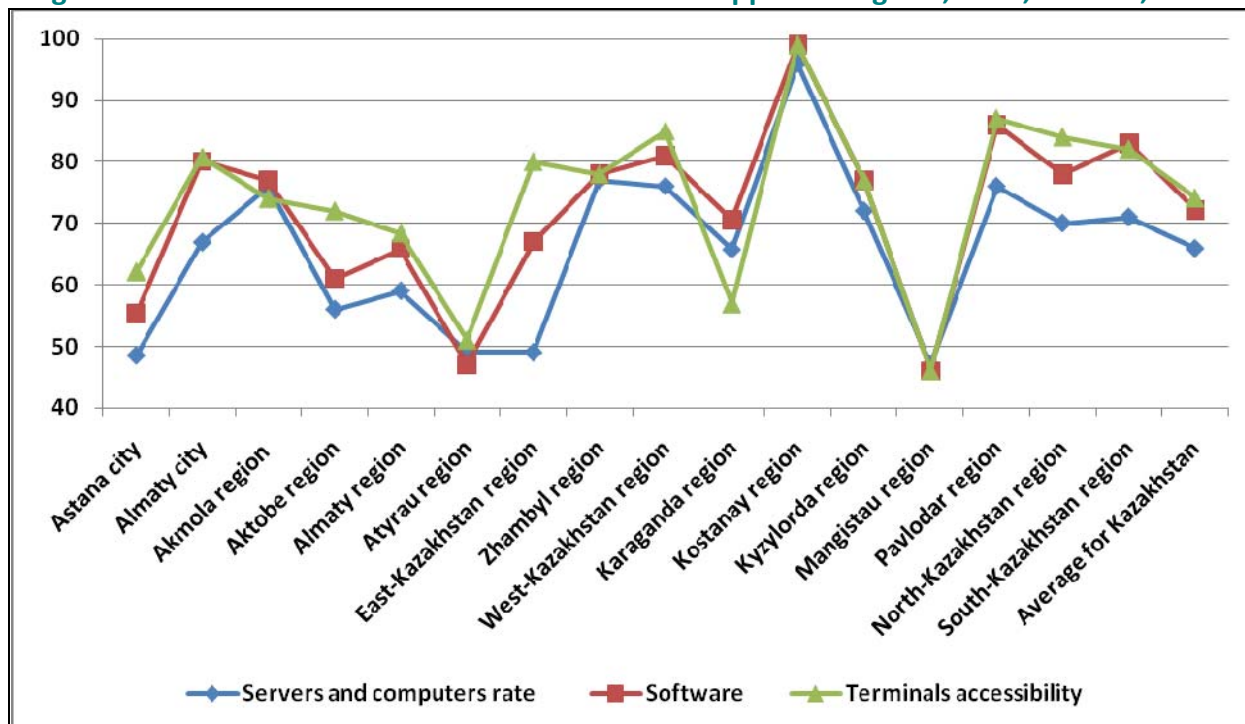
- «I estimate the work of tax committee's staff satisfactorily with minus. Receiving of a service depends on their qualification and objectivity. Sometimes they are discriminated against a person or a company. Before I could have come with a box of chocolates, ask about something and they would do it very fast. But now I don't bring chocolates, they all refuses, they don't accept presents or bribes now. Not all the employees are competent. I faced with employee's mistakes very often. One time they arrested our current account and I came to find out what had happened. It was found out that they mixed up companies. They didn't apologize. "Oh, yes, we mixed up, come tomorrow, we will open your account". Sometimes you spend a day or two to eliminate their errors».

- «All in all, they work well. But sometimes there are situations when girls are working in their windows and answer rudely, pretending not to see me. There were situations when I asked the same questions three times and she paid me no attention. This is unpleasant for any person. She answered only when I said that I was going to her chief. Literate people should work there, so they won't have to ask other employees what to do. There were situations when girls didn't know how to answer, and my queue was growing bigger and bigger while she was walking. I think a good education should be first of all. Or there could be assistants sitting near them helping until they know everything. There was one situation, I was waiting in a queue, and a girl didn't know what to answer. She went to the other window to consult. She was providing customer service for one person for 45 minutes. Everyone was angry. Time is money. And the girl was just saying us to wait. It was obvious that she didn't know what to do».

Information-Technical Support

Relatively lower level of satisfaction (71% on average) is observed for information-technical support. Based on the received data, some regions have very low indicators of terminals accessibility: Mangistau, Atyrau and Karaganda regions. Satisfaction with servers and computers rate, as well as satisfaction with software is the lowest in Mangistau and Atyrau regions. Also note that a low servers and computer rate is also present in East-Kazakhstan region and in Astana city.

Diagram 15. Satisfaction with information-technical support in regions, 2011, N=1688, %



Studying average indicators for this section let's pay attention that a low satisfaction with information-technological support is in general low in Mangistau and Atyrau regions and in Astana city.

Table 32. Satisfaction with information-technological parameters in regions, 2011, N=1688, %

	Servers and computers rate	Software	Terminals accessibility	Quality of information-technological support
Astana city	48,5	55,3	62,1	55,3
Almaty city	66,9	80,1	80,7	75,9
Akmola region	76,0	77,0	74,0	75,7
Aktobe region	56,0	61,0	72,0	63,0
Almaty region	59,0	65,8	68,4	64,4
Atyrau region	49,0	47,0	51,0	49,0
East-Kazakhstan region	49,0	67,0	80,0	65,3
Zhambyl region	77,0	78,0	78,0	77,7
West-Kazakhstan region	76,0	81,0	85,0	80,7
Karaganda region	65,7	70,6	56,9	64,4
Kostanay region	96,0	99,0	99,0	98,0
Kyzylorda region	72,0	77,0	77,0	75,3
Mangistau region	47,0	46,0	46,0	46,3
Pavlodar region	76,0	86,0	87,0	83,0
North-Kazakhstan region	70,0	78,0	84,0	77,3
South-Kazakhstan region	71,0	83,0	82,0	78,7
Average for Kazakhstan	65,9	72,2	74,1	70,7

Table 33. Rating of regions by satisfaction of legal entities' representatives with quality of information-technological support, 2011, N=1688, %.

Quality of information-technological support	
Leaders	
Kostanay region	98
Middle echelon	
Pavlodar region	83
West-Kazakhstan region	80,7
South-Kazakhstan region	78,7
Zhambyl region	77,7
North-Kazakhstan region	77,3
Almaty city	75,9
Akmola region	75,7
Kyzylorda region	75,3
Outsiders	
East-Kazakhstan region	65,3
Almaty region	64,4
Karaganda region	64,4
Aktobe region	63
Astana city	55,3
Atyrau region	49
Mangistau region	46,3
Average for Kazakhstan	
	70,7

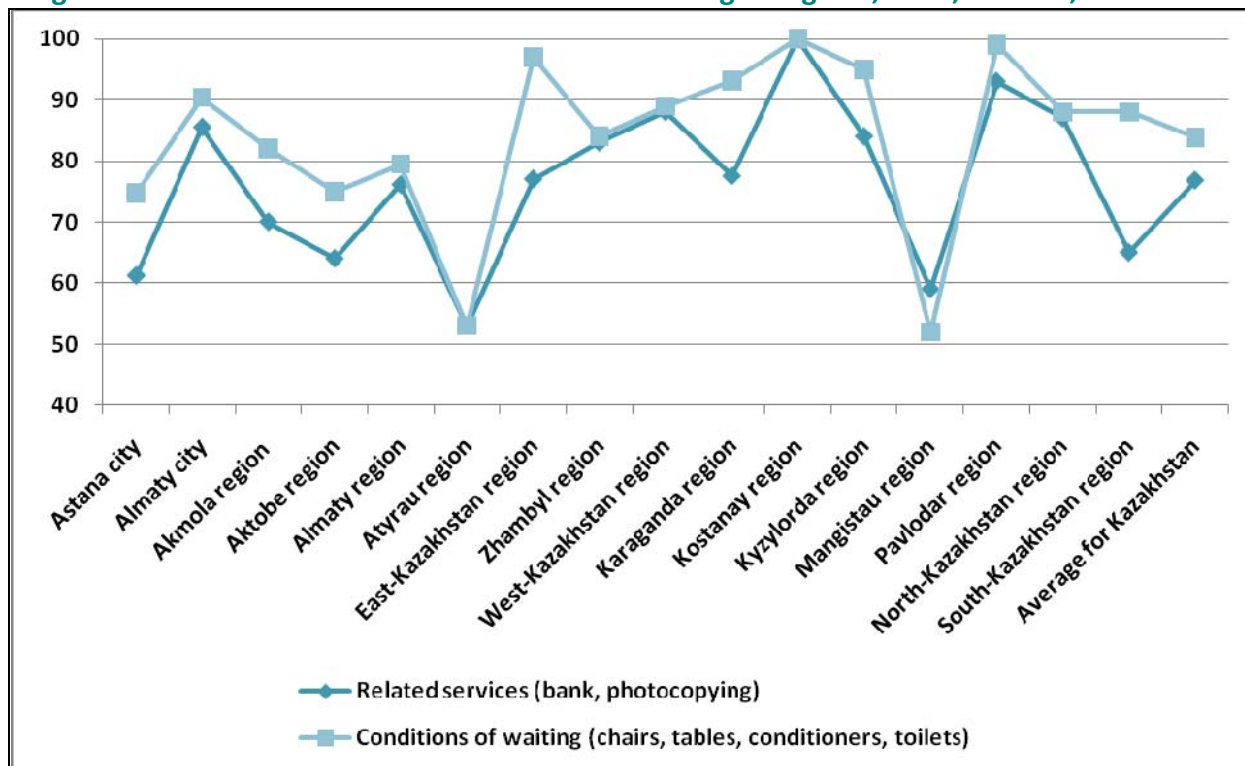
Opinions of legal entities' representatives:

- «I know deadlines for all submitting reports, because it is all written in the Tax Code. Deadlines for tax reporting are satisfactory, I submit reports in time. I submit all the reports electronically. But, due to the fact that it is very hard to get access to "Taxpayer's Office" from 9 am till 18 pm, I have to either come to work earlier, or to stay after work to submit a report. To make submission easier I think it is necessary to increase tax committee's server capacity, so it would be acceptable during work hours. If there is a connection with the server, you can submit a report during 1 hour, if there is no connection, and then you have to spend a work day. I don't go to a tax committee in the process of submitting a tax reporting, I do it electronically. Respectively, I don't spend my work time to go submit reports in the committee itself. There were no cases of not accepting reports. Electronic submission of reports saves time. At the same time it is hard to connect to "Taxpayer's office" during work time. All the blanks are understandable; there are comments for them at the committee's site».

Related Services and Conditions of Waiting

Conditions of waiting in the process of receiving a tax service, as well as related services are no less important factors of satisfaction with service in general.

Diagram 16. Related services and conditions of waiting in regions, 2011, N=1688, %



Again, relatively low level of satisfaction with conditions of waiting (particularly, presence of needed amount chairs and tables, conditioners, toilets) is in Mangistau and Atyrau regions. Respondents from Atyrau, Mangistau, Aktobe, South-Kazakhstan regions and Astana city are less satisfied with receiving of related services, such as bank services, photocopying and other.

Table 34. Satisfaction with comfort and related services in regions, 2011, N=1688, %

	Related services (bank, photocopying)	Conditions of waiting (chairs, tables, conditioners, toilets)	Related services and conditions of waiting in general
Astana city	61,2	74,8	68,0
Almaty city	85,5	90,4	88,0
Akmola region	70,0	82,0	76,0
Aktobe region	64,0	75,0	69,5
Almaty region	76,1	79,5	77,8
Atyrau region	53,0	53,0	53,0
East-Kazakhstan region	77,0	97,0	87,0
Zhambyl region	83,0	84,0	83,5
West-Kazakhstan region	88,0	89,0	88,5
Karaganda region	77,5	93,1	85,3
Kostanay region	100,0	100,0	100,0
Kyzylorda region	84,0	95,0	89,5
Mangistau region	59,0	52,0	55,5
Pavlodar region	93,0	99,0	96,0
North-Kazakhstan region	87,0	88,0	87,5
South-Kazakhstan region	65,0	88,0	76,5
Average for Kazakhstan	76,8	83,9	80,4

Table 35. Rating of regions by level of satisfaction with related services and conditions of waiting in general, 2011, N=1688, %.

Related services and conditions of waiting in general	
Leaders	
Kostanay region	100
Pavlodar region	96
Middle echelon	
Kyzylorda region	89,5
West-Kazakhstan region	88,5
Almaty city	88
North-Kazakhstan region	87,5
East-Kazakhstan region	87
Karaganda region	85,3
Zhambyl region	83,5
Almaty region	77,8
South-Kazakhstan region	76,5
Akmola region	76
Outsiders	
Aktobe region	69,5
Astana city	68
Mangistau region	55,5
Atyrau region	53
Average for Kazakhstan	
	80,4

Opinions of legal entities' representatives:

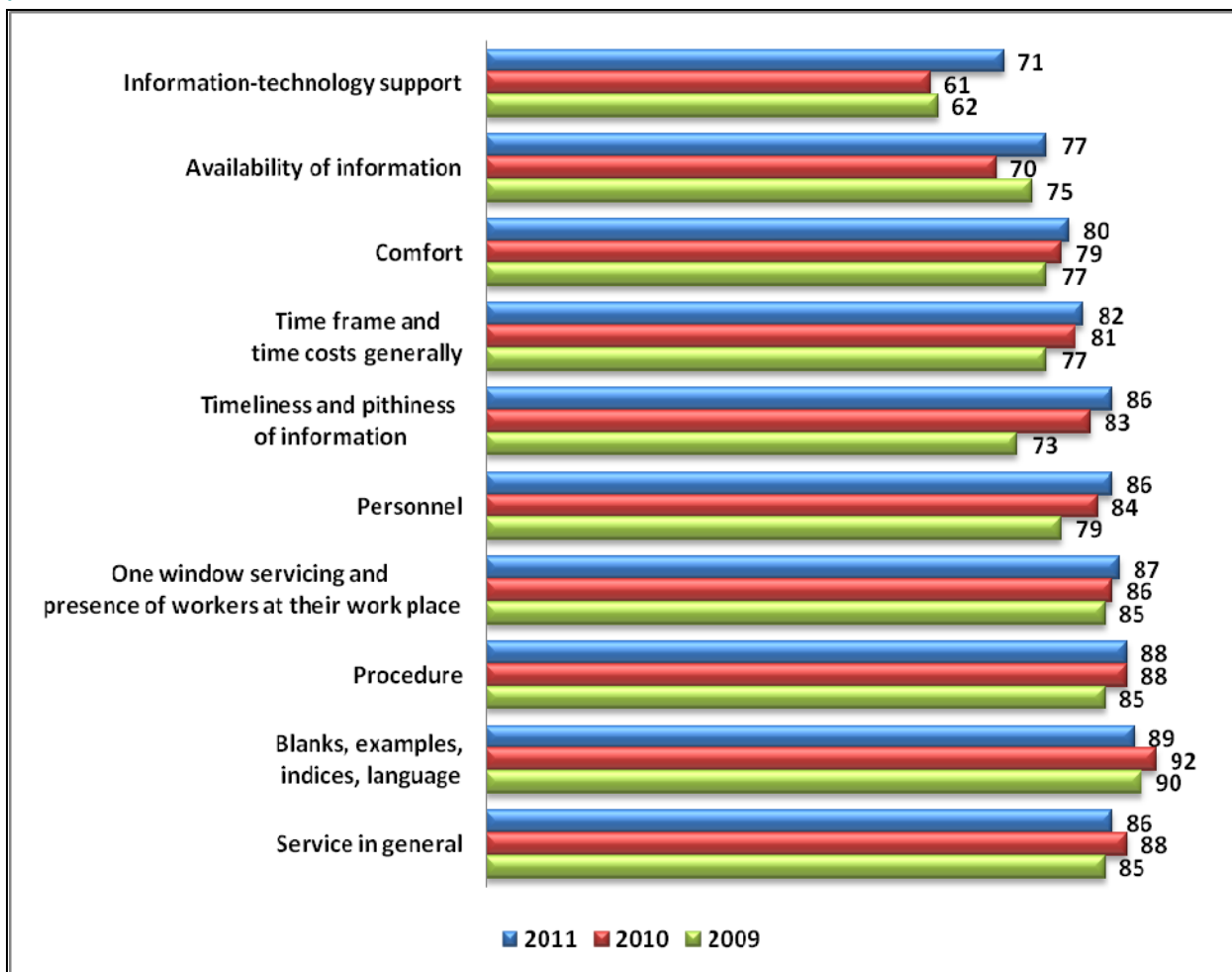
- «One time I had to spend a whole day in tax committee, there were constant problems, first their system froze, then I had to wait in another queue, etc. I wish they had normal conditions. You have to stay in dark hall, without windows and doors; there were not enough chairs for everybody ».

Dynamics of Quality Estimation of Tax Services in the Context of Parameters

In general it is necessary to say that according to the survey in 2011 a positive dynamics of service quality and quality of tax services for all parameters can be observed. Estimation of "Procedure" parameter, which includes apprehensibility and easiness of the procedure, apprehensibility of form and blanks, and validity of required documents, remains the same. The Indicator "Blanks, examples of documents, indices, language of service" compared with 2010 reduced by 3%.

The indicator "Information-technological support" significantly increased (growth by 10%). In spite of positive dynamics of this indicator it is necessary to add that taxpayers are the least satisfied with this parameter compared with other indicators of tax service quality.

Diagram 17. Dynamics of indicators for services for legal entities and IE (2009-2011), N=1688, %.



In the table below there are reasons of dissatisfaction with received services. The question was asked in the open form, all the opinions were written. It is necessary to add that this polysemantic open question was asked only for those respondents, who answered that they are not satisfied with quality of services (14%). As a result, 4% of respondents had difficulties to answer this question. Totally, 169 respondents answered this question, which is 10% of total sample for legal entities. To perceive this question better the answers were structured into thematic blocks indicating a share of respondents in each block.

Table 36. Reasons of dissatisfaction of services' quality, 2011, %, N=169

1 Tax authorities' employees – 70%
Incompetence, illiteracy, bad-quality work of tax committee's employees
Workers didn't provide a full information
Employees make mistakes when accepting documents
Tax inspection workers don't want to work with us
To improve politeness of workers
Tax inspection employees don't accept their mistakes, and we are remain without protection, it is not possible to prove anything
Lack of responsibility for the work of tax inspection employees
Workers don't respect schedule of work
To increase the quality of service
They can't give certain answers by phone
2 Timeframes and deadlines – 50%

Waiting in queues
Not satisfied with timeframes set by law for receiving of certificate of absence of debts
Don't respect the set timeframes for services
It takes a lot of time to prepare documents
It takes a lot of time to bypass all the offices/all windows
There is only one working window of all
A lot of windows, but there are no workers
3 Procedures, blanks and documents – 39%
Absence of clarity and apprehensibility of procedures
Inaccessibility of information
Problems to receive reconciliation statement /certificates
Absence of examples of all documents/ not all examples are at stands
Lacking of blanks and forms
Gathering a big amount of certificates
Incomprehensibility of blanks and forms
To simplify tax procedures
Not convenient blanks in Kazakh language, need of more blanks in Russian language
"Taxpayer's office" is not available
To receive a detailed explanation of tax code
To introduce a one-window principle for submitting and receiving of documents
It is necessary to change a reporting form
Data from one blank were mixed with data from another one, as a result – a fine
We have to buy blanks for tax reporting
Notifications are not in time
4 Information-technical support – 21%
To refine/improve a software
A system/software in tax committee freezes regularly
Bad work of terminals
5 Service – 8%
There are no facilities for waiting
There are no indexes and nameplates, it is not unclear where to go
6 Informing – 7%
To create services of informing people for free
Availability of information when updating a reporting
It is hard to understand when information is presented orally
All the information is paid
It is not possible to receive information about service via Internet

In 2011 generally for Kazakhstan an indicator "general quality of service" decreased by 2% compared to 2010. For regions, the most part of them have a high level of satisfaction – more than 90%. Relatively low level of satisfaction is typical for Atyrau region (56%), Astana city (57%) and Mangistau region (70%). At the same time, it is necessary to say about Mangistau region, that this indicator increased in comparison with last year.

In the context of parameters of tax services, the highest level of satisfaction of legal entities' representatives is observed for availability of blanks, examples and indices (89.3%), comparatively lower satisfaction is observed for information-technical support (71%).

General Quality of Services: Revision of Evaluation

In the study another estimation of satisfaction was calculated for regions and generally for Kazakhstan. This indicator was calculated as a mean value for all mean values of indicators

of services' quality (blocks of questions) for regions and Kazakhstan in general. As a result of calculation of this indicator, average value for the republic of satisfaction with services is 82.9%, which is 2.5% more than in 2010.

Table 37. Satisfaction with services by sections in general, 2011, N=1688, %.

	Timeframes and deadlines	Procedure	Blanks, examples, indices, language	Timeliness and pithiness of information	Information at stands, via Internet and by phone	One window and presence of workers	Personnel	Quality of information-technical support	Conditions	Service in general
Astana city	61,7	70,2	77,9	69,4	57,3	70,4	72,2	55,3	68	66,9
Almaty city	93,4	95,2	95,9	96,1	85,7	96,4	97	75,9	88	91,5
Akmola region	77,8	81,0	77,3	78	75,3	83	79,7	75,7	76	78,2
Aktobe region	77,8	86,3	94	85,5	77,3	83	82	63	69,5	79,8
Almaty region	83,3	89,2	92,3	93,2	74,9	87,6	95,2	64,4	77,8	84,2
Atyrau region	58,3	74,3	63,5	60,5	55,3	67	59	49	53	60,0
East-Kazakhstan region	89,3	94,0	94,3	92,5	73	93	83,7	65,3	87	85,8
Zhambyl region	87,5	87,3	88,8	87,5	83,3	84,5	87	77,7	83,5	85,2
West-Kazakhstan region	96,5	97,7	99,5	99,5	97,3	100	99	80,7	88,5	95,4
Karaganda region	86,8	86,6	92,4	86,3	66,3	84,3	87,6	64,4	85,3	82,2
Kostanay region	99,5	99,3	99	99	99,3	100	99	98	100	99,2
Kyzylorda region	87,3	95,0	89,3	91,5	83,7	93,5	94	75,3	89,5	88,8
Mangistau region	65,0	75,3	80,3	61,5	54,7	65	62,3	46,3	55,5	62,9
Pavlodar region	94,5	95,0	98,5	97,5	88,3	99,5	99	83	96	94,6
North-Kazakhstan region	79,8	86,3	98	94	75	89,5	89,3	77,3	87,5	86,3
South-Kazakhstan region	73,5	84,7	82,8	81	75,3	81	85	78,7	76,5	79,8
Average for Kazakhstan	82,4	87,6	89,3	86,3	76,7	86,5	86,2	70,7	80,4	82,9

Table 38. Rating of regions by level of satisfaction of legal entities' representatives with services in general, %

Service in general	
Leaders	
Kostanay region	99,2
West-Kazakhstan region	95,4
Pavlodar region	94,6
Almaty city	91,5
Middle echelon	
Kyzylorda region	88,8
North-Kazakhstan region	86,3
East-Kazakhstan region	85,8
Zhambyl region	85,2
Almaty region	84,2
Karaganda region	82,2
Aktobe region	79,8
South-Kazakhstan region	79,8
Akmola region	78,2
Outsiders	

Astana city	66,9
Mangistau region	62,9
Atyrau region	60
Average for Kazakhstan	82,9

By results of 2011 several regions achieved results, when they don't have any indicators lower than 80%. These regions are Almaty city, West-Kazakhstan region, Kostanay region and Pavlodar region. But there are also regions which have relatively low level of satisfaction by tax services: Astana city, Atyrau region and Mangistau region.

A high level of satisfaction is in Kyzylorda region, North-Kazakhstan region, East-Kazakhstan region and Zhambyl region. Good average results of satisfaction are in Almaty region and Karaganda region (82-84%), but there are sections with relatively low level of satisfaction.

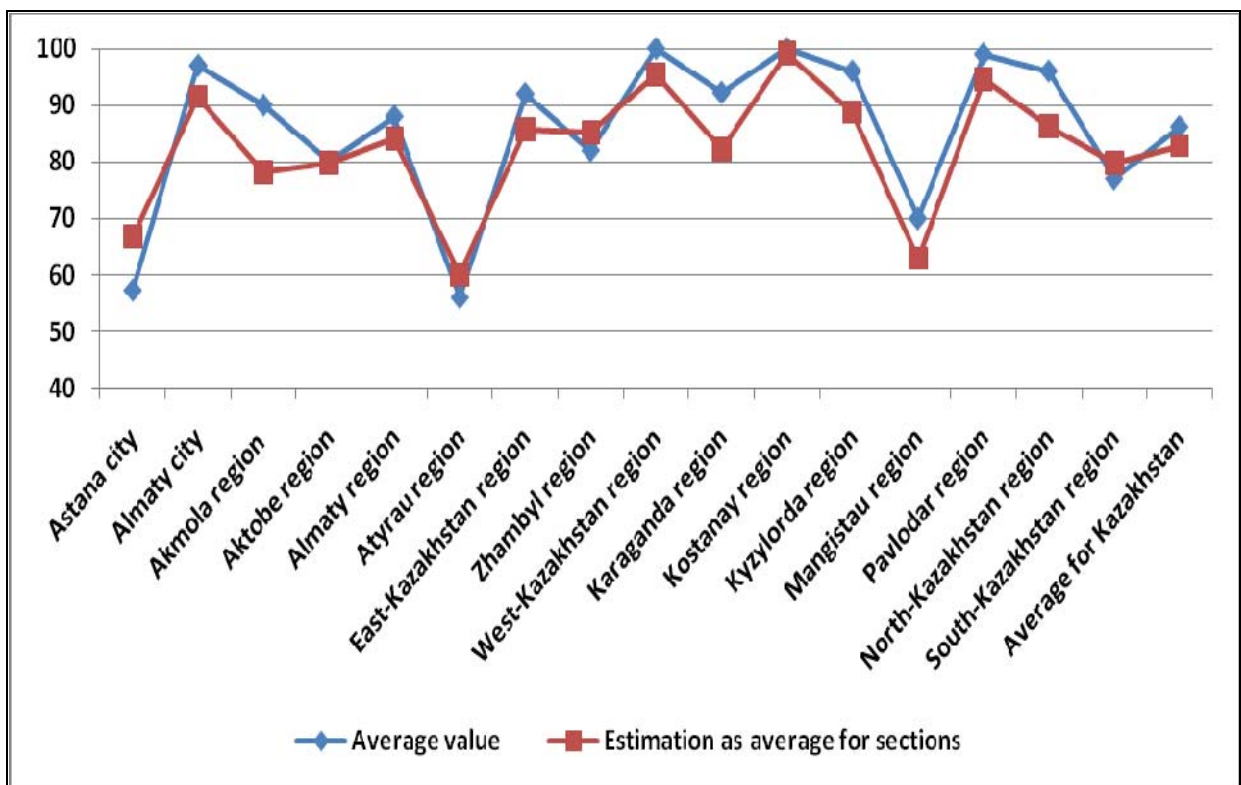
Respondents were asked to express their opinion and suggestions for increasing a quality of received services in a form of open question. The results are presented in a table below.

Table 39. Suggestions of entrepreneurs for increasing a quality of received services, 2011, %

<i>For tax authorities' employees – 10,9%</i>	
For employees to be more literate and competent, don't run with every question to their bosses	
To decrease bureaucratic delays in the process of receiving services	
To be more polite and to love their work	
To give real answers and in more accessible language	
To increase/strengthen quality of work. Correctly distribute loading between employees in reporting period	
Workers must know how to solve problems and different situations	
Workers should work honestly	
To take into account circumstances/ more individual approach	
Efficiency in correcting their own mistakes	
Constantly increase their level of knowledge	
To be more attentive to taxpayers' problems	
All workers must obey the law	
<i>Timeframes and providing of information – 6,8 %</i>	
To reduce a time spent in queues	
To ensure a work of all/most part of windows	
Providing of information about services in information window/ at stands with blanks and examples	
To institute a principle of service in one window/ to receive all services in one window	
To increase/ to establish a work of referral service	
To receive answers from tax committee by phone or to electronic mail	
To give more detailed answers by phone	
To increase a quality of services in Kazakh language	
<i>Information-technical support – 6,5%</i>	
To increase server capacity	
It is necessary to change all equipment with more contemporary	
To improve a work of "Taxpayer's office"	
To improve a quality of software for tax reporting (SONO and INIS)	
More electronic forms for services	
To improve/update software, so it would work more stable and without freezing	
To provide contemporary software	
To increase quantity and availability of terminals	
<i>Timeframes and procedure – 5,6%</i>	
To speed up receiving of documents / to reduce timeframes for services	
To speed up submission and receiving of documents	
To simplify procedures	

To have a possibility to receive certificates by e-mail
To speed up/ reduce time of a desk audit (less than 30 days)
To take into account all comments/wishes and to notify about decisions
To divide legal entities and individuals
To maintain an audit in short period when company is closing
To reduce amount of requested documents
To reduce amount of reporting forms
To review tax reporting blanks
To make a service of registration available via Internet
To reduce a quantity of necessary signatures
To make all procedures clear for taxpayers
To reduce a quantity of documents for registration
To reduce amount of documents necessary for liquidation
To reduce a quantity of checks/ audit
To abolish warranties for receiving certificates and current accounts
To make possible to view and receive data about debts in a software
To combine some reporting forms
<i>For tax authorities' employees -2,5 %</i>
To create better conditions for workers/ to increase salaries
To increase staff of tax services
To tighten demands for qualification, competence, work ethics of workers
To implement a system of encouraging for employees who have a successful work with taxpayers
Tax authorities' specialists should have more seminars/education/ exchange of experience in other cities
Constantly increase the level of knowledge, to have validations
To improve/strengthen a stability of staff in tax committees
<i>Service and comfort - 2%</i>
To set an electronic scoreboard and to call customers by passes
To have service of photocopy
To provide with conditioners, toilets, televisions, considerable amount of chairs
Cash register is necessary
To provide enough amount of examples in Russian language
To make it possible for people with disabilities to visit tax committees (special stairs, lifts, terminals for invalids)
To provide forms of tax reporting for free
To transfer all the system into electronic form, so it would be possible not to go to the committee
Education, informing, explanation of work – 1,9%
To maintain explanatory works of tax code article in clear and understandable form
To give free consultations to explain the law/ to create a department for consultations and explanations
To place more information about services in Internet
To maintain systematical work for explanation of moot points
To explain in detail how to fill in forms for new-by entrepreneurs
To maintain courses for preparation and submission of tax reporting
<i>General issues to improve work of tax authorities – 1,7%</i>
To stop bribing
To decrease/eliminate corruption
To adjust a work of tax committees for visitors – work without breaks/fan-way
To make Saturday a working day
Timely inform taxpayers about changes
Tax service must openly accept its mistakes
To tighten control over tax committee from Government and society
To increase amount of branches

Diagram 18. Level of satisfaction with service in general and by separate indicators, 2011, N=1688, %



Comparing estimation of satisfaction of service in general with indicator of satisfaction as a mean of all values, it can be noticed that they are almost the same. The biggest difference, more than 10%, can be observed in Akmola region, Karaganda region and North-Kazakhstan region, not so big difference, around 6-7%, can be observed in Kyzylorda region, Mangistau region and East-Kazakhstan region; respondents of these regions estimated a service in general higher than separately by indicators. In Astana city, on the contrary, a service in common was estimated lower, than estimation of separate segments almost by 10%. It is necessary to add that generally for Kazakhstan evaluation of service in total is higher by 3% than average estimation for all the blocks.

Table 40. Compare of general satisfaction and average for all indicators in regions, 2011, %

	General evaluation	Evaluation as an average for sections	Difference
Astana city	57,3	66,9	-9,6
Almaty city	97,0	91,5	5,5
Akmola region	90,0	78,2	11,8
Aktobe region	80,0	79,8	0,2
Almaty region	88,0	84,2	3,8
Atyrau region	56,0	60,0	-4
East-Kazakhstan region	92,0	85,8	6,2
Zhambyl region	82,0	85,2	-3,2
West-Kazakhstan region	100,0	95,4	4,6
Karaganda region	92,2	82,2	10
Kostanay region	100,0	99,2	0,8
Kyzylorda region	96,0	88,8	7,2
Mangistau region	70,0	62,9	7,1
Pavlodar region	99,0	94,6	4,4
North-Kazakhstan region	96,0	86,3	9,7
South-Kazakhstan region	77,0	79,8	-2,8
Average for Kazakhstan	86,2	82,9	3,3

Level of Satisfaction of Legal Entities with Certain Tax Services

Comparison with 2010

Studying data received in 2011 in the context of tax services evaluated in the survey, it is necessary to notice that for four services the level of satisfaction increased (for issuance of data on existing/absence of tax debts, carrying out tax crediting and tax refunding, written appeal for explanation, explanation of tax law). The highest share of satisfied customers is observed for a service of tax law explanation (14 %↑). For five services, such as registration record of IE (7%↓), registration record as a VAT payer (2%↓), tax reporting (4%↓), liquidation of legal entity (2%↓) and suspension of tax reporting (2%↓) there is a slight decrease of satisfaction with quality of services.

Table 41. Satisfaction with services in general (2009-2011) for 8 services, %

	General quality of service			Change
	2009	2010	2011	
Registration record as an individual entrepreneur	92%	92%	85%	↓
Registration record as a VAT payer	83%	90%	88%	↓
Issuance of data on existing/absence of tax debts	87%	89%	90%	↑
Tax reporting	85%	92%	88%	↓
Liquidation of legal entity, termination of IE	73%	83%	81%	↓
Carrying out tax crediting and tax refunding	89%	82%	85%	↑
Suspension (extension or renewal of period of suspension) of tax reporting	84%	86%	84%	↓
Written application for explanation	76%	83%	87%	↑
Explanation of tax laws	82%	77%	91%	↑
Average	85%	88%	86%	↓

Satisfaction with Particular Parameters of Tax Services

As it was mentioned above in the methodology of research, only those representatives of IE or legal entities were included into sample, who received at least one tax service. Table 43 represents a full list of services and amount of respondents questioned for each service.

Table 42. Sample for each tax service, 2011.

Full name of a service	Sample
Registration record as an individual entrepreneur (registration, change of registration data, removal from the registration)	243
Registration record as a VAT payer	213
Issuance of data on existing/absence of tax debts, pension contribution debts, social security contribution debts, statement of account	251
Tax reporting or review of tax reporting	258
Liquidation of legal entity, termination of IE	206
Carrying out tax crediting and tax refunding, other compulsory payments to the budget, fines, penalties	236
Suspension (extension or renewal of period of suspension) of tax reporting	220
Written, electronic application for explanation of tax laws	61
Explanation of tax laws	1688
Total	1688

To determine a level of satisfaction of tax payers when receiving one of the mentioned services, an analysis of eight separate services by studied parameters of tax services' quality was conducted.

Table 43. Level of satisfaction with timeframes and time costs in the context of the main services, 2011, N=1688, %

	Time of waiting in a queue	Compliance with deadlines	Set time for a service	Time needed to gather the documents	Time frame and time costs generally
Registration record as an IE	78,2	85,2	84,4	79,8	81,9
Registration record as a VAT payer	79,8	87,8	86,9	80,3	83,7
Issuance of data on existing/absence of tax debts	82,9	91,2	90,4	86,1	87,6
Tax reporting	81,0	88,8	88,4	78,3	84,1
Liquidation of legal entity, termination of IE	74,3	79,1	77,2	74,8	76,3
Carrying out tax crediting and tax refunding, penalties and other	79,7	86,9	83,5	75,0	81,3
Suspension of tax reporting	77,3	82,7	82,7	79,1	80,5
Written application for explanation of tax laws	80,3	86,9	90,2	75,4	83,2
Average for services	79,2	86,2	85,2	79,0	82,4

When applying for such services as issuance of data on tax debts and tax reporting, customers are more satisfied with time of waiting in a queue, set time for service and compliance with deadlines, than for other services. The most part of problems appear for such services as liquidation of legal entities and termination of IE. The level of satisfaction with this service is the lowest.

Table 44. Estimation of waiting time for service for main tax services, 2009-2011, days

	Average			Maximum		
	2009	2010	2011	2009	2010	2011
Registration record as an IE	7	6	5	210	90	60
Registration record as a VAT payer	11	6	5	90	90	61
Issuance of data on existing/absence of tax debts	4	4	3	30	270	30
Tax reporting	8	2	4	240	60	50
Liquidation of legal entity, termination of IE	40	58	56	720	360	340
Carrying out tax crediting and tax refunding, penalties and other	13	10	9	420	270	180
Suspension of tax reporting	7	3	6	90	30	31
Written application for explanation of tax laws	-	21	15	-	180	150

Average time of waiting for separate services almost didn't change since 2010. Let's remark that for service "Suspension of tax reporting" an average time for waiting of service increased from 3 to 6 days, while for service "written electronic application" this indicator reduced by 6 days, from 21 to 15 days.

Clearly it can be said that there is a reduction of maximum time of waiting for result almost for all services.

Table 45. Satisfaction with procedure for main services, 2011, N=1688, %

	Apprehensibility and easiness of a procedure	Apprehensibility of forms and blanks	Validity of requested documents	Procedure in general
Registration record as an IE	84,4	87,7	88,9	87,0
Registration record as a VAT payer	89,2	92,5	93,9	91,9
Issuance of data on existing/absence of tax debts	85,7	91,6	88,8	88,7
Tax reporting	86,8	91,5	92,2	90,2
Liquidation of legal entity, termination of IE	76,2	87,9	88,3	84,1
Carrying out tax crediting and tax refunding, penalties and other	80,9	89,0	86,9	85,6
Suspension of tax reporting	81,8	86,4	86,8	85,0
Written application for explanation of tax laws	86,9	91,8	90,2	89,6
Average	83,8	89,6	89,5	87,6

There is still a relatively low level of satisfaction among respondents with apprehensibility and easiness of liquidation of legal entities and termination of IE.

Table 46. Satisfaction with blanks, examples, signs, availability of languages for main services 2011, N=1688, %

	Availability of blanks	Availability of examples	Clear information on "where to go"	Availability of language of received information and service	Blanks, examples, indices, language
Registration record as an IE	90,1	86,4	83,5	91,8	88,0
Registration record as a VAT payer	96,2	95,8	88,3	94,8	93,8
Issuance of data on existing/absence of tax debts	91,2	89,6	87,6	92,8	90,3
Tax reporting	91,1	88,8	84,5	90,7	88,8
Liquidation of legal entity, termination of IE	90,3	87,9	81,6	88,8	87,1
Carrying out tax crediting and tax refunding, penalties and other	87,7	89,0	83,1	91,1	87,7
Suspension of tax reporting	90,0	91,8	85,0	91,8	89,7
Written application for explanation of tax laws	88,5	86,9	82,0	95,1	88,1
Average	90,8	89,7	84,7	91,8	89,3

It is necessary to pay attention to the fact that a level of satisfaction for availability of blanks, availability of examples, and availability of language for each service is high – more than 82%.

Table 47. Satisfaction with timeliness and pithiness of information for the main services, 2011, N=1688, %

	Timeliness of information	Pithiness of information	Timeliness and pithiness of information
Registration record as an IE	86,4	83,1	84,8
Registration record as a VAT payer	90,1	91,1	90,6
Issuance of data on existing/absence of tax debts	86,5	85,7	86,1
Tax reporting	90,3	88,4	89,3
Liquidation of legal entity, termination of IE	82,5	81,1	81,8
Carrying out tax crediting and tax refunding, penalties and other	85,2	82,6	83,9
Suspension of tax reporting	87,7	88,2	88,0
Written application for explanation of tax laws	85,2	80,3	82,8
Average	87,0	85,5	86,3

Rather good indicators are for timeliness and pithiness of information for given services; a share of satisfied taxpayers is 80% and higher.

Table 48. Satisfaction with availability of information by basic services, 2011, N=1688, %

	Availability of information in information windows and at stands	Information, available via Internet	Information available by phone	General availability of information
Registration record as an IE	82,7	75,7	74,9	77,8
Registration record as a VAT payer	88,3	76,1	75,1	79,8
Issuance of data on existing/absence of tax debts	83,3	70,9	74,5	76,2
Tax reporting	85,7	74,4	72,5	77,5
Liquidation of legal entity, termination of IE	82,5	70,4	69,9	74,3
Carrying out tax crediting and tax refunding, penalties and other	79,2	79,2	69,5	76,0
Suspension of tax reporting	85,5	70,9	69,5	75,3
Written application for explanation of tax laws	82,0	75,4	70,5	76,0
Average	83,8	74,1	72,3	76,7

Relatively low indicators are for satisfaction with availability of information via Internet and by telephone (69-76%) for all the services.

Table 49. Satisfaction with availability of staff and receiving services in one window for the services, 2011r, N=1688, %

	Presence of workers at their work places	Receiving a service in one window	One window and presence of worker
Registration record as an IE	90,1	85,2	87,7
Registration record as a VAT payer	91,1	87,8	89,4
Issuance of data on existing/absence of tax debts	88,0	86,1	87,1
Tax reporting	90,7	88,0	89,3
Liquidation of legal entity, termination of IE	84,0	84,5	84,2
Carrying out tax crediting and tax refunding, penalties and other	87,3	80,5	83,9
Suspension of tax reporting	85,9	83,2	84,5
Written application for explanation of tax laws	83,6	80,3	82,0
Average	88,1	84,9	86,5

Estimating the indicator “Receiving a service in one window” there is a relatively low level of satisfaction for written application for explanation (80.3%) and carrying out tax crediting and tax refunding (80.5%). There are high results for satisfaction with presence of workers at their work places for all services (more than 84%).

Table 50. Satisfaction with staff's characteristics for the main services, 2011, N=1688, %

	Staff's competence	Staff's politeness	Staff's willingness to help	Estimation of staff
Registration record as an IE	86,8	89,7	85,6	87,4
Registration record as a VAT payer	89,7	86,9	87,8	88,1
Issuance of data on existing/absence of tax debts	84,5	90,0	84,9	86,5
Tax reporting	87,6	91,1	84,1	87,6
Liquidation of legal entity, termination of IE	85,9	85,4	80,1	83,8
Carrying out tax crediting and tax refunding, penalties and other	86,0	86,0	82,2	84,7
Suspension of tax reporting	85,0	88,6	83,2	85,6
Written application for explanation of tax laws	85,2	88,5	77,0	83,6
Average	86,4	88,4	83,8	86,2

Relatively low level of satisfaction (77%) can be observed for “Staff’s willingness to help” for the service “Written application for explanation”.

Table 51. Satisfaction with informational-technical support for the main services, 2011, N=1688, %

	Servers and computers rate	Software	Terminals accessibility	Quality of information-technological support
Registration record as an IE	68,3	74,5	74,1	72,3
Registration record as a VAT payer	75,6	78,9	78,4	77,6
Issuance of data on existing/absence of tax debts	62,9	68,5	70,9	67,5
Tax reporting	62,4	70,5	71,7	68,2
Liquidation of legal entity, termination of IE	61,7	69,4	72,8	68,0
Carrying out tax crediting and tax refunding, penalties and other	67,8	75,0	78,4	73,7
Suspension of tax reporting	63,6	69,1	70,9	67,9
Written application for explanation of tax laws	63,9	72,1	82,0	72,7
Average	65,9	72,2	74,1	70,7

Same to 2010 there is a relatively low level of satisfaction of taxpayers with indicators of informational-technical support for tax services. Almost for all the services and for all criteria the level of satisfaction is lower than 78%. Only for written application for explanation the availability of terminals was estimated by 82%.

Table 52. Satisfaction with comfort for the main services, 2011, N=1688, %

	Related services (bank, photocopying)	Conditions of waiting (chairs, tables, conditioners, toilets)	Related services and conditions of waiting in general
Registration record as an IE	74,5	85,2	79,8
Registration record as a VAT payer	81,7	87,8	84,7
Issuance of data on existing/absence of tax debts	74,1	80,5	77,3
Tax reporting	76,7	83,7	80,2
Liquidation of legal entity, termination of IE	77,7	86,4	82,0
Carrying out tax crediting and tax refunding, penalties and other	77,5	81,8	79,7
Suspension of tax reporting	75,5	82,7	79,1
Written application for explanation of tax laws	78,7	85,2	82,0
Average	76,8	83,9	80,4

Satisfaction of legal entities' representatives with related services for received tax services is 74.1-81.7%. Compared to related services respondents are more satisfied with conditions of waiting (80.5-87.8%).

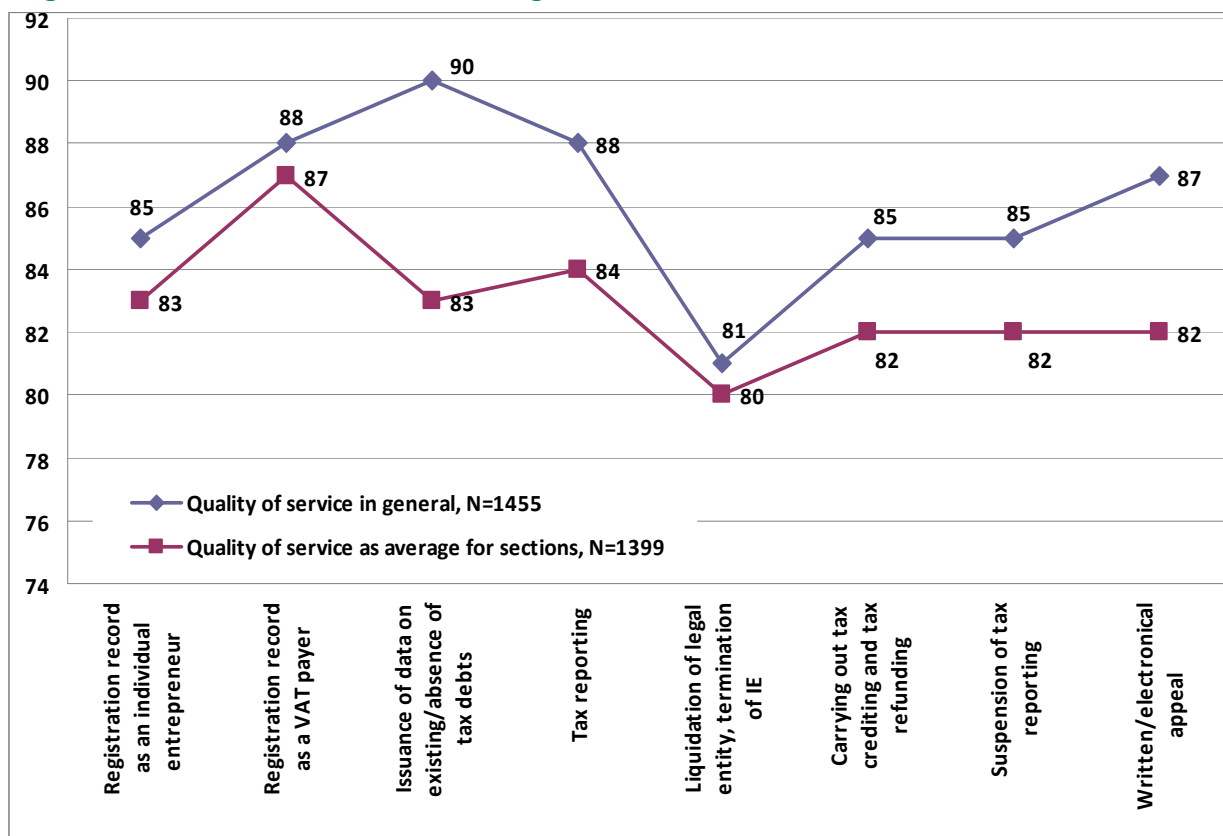
Table 53. Satisfaction with quality of services for the main services, 2011, N=1688, %

	Quality of service in general	Integral quality of service by sections	Timeframes and deadlines	Procedure	Blanks, examples, indices, language	Timeliness and pithiness of information	Availability of information	One window and presence of workers	Personnel	Quality of information-technical support	Conditions
Registration record as an IE	85	83	82	87	88	85	78	88	87	72	80
Registration record as a VAT payer	88	87	84	92	94	91	80	89	88	78	85
Issuance of data on existing/absence of tax debts	90	83	88	89	90	86	76	87	87	68	77
Tax reporting	88	84	84	90	89	89	78	89	88	68	80
Liquidation of legal entity, termination of IE	81	80	76	84	87	82	74	84	84	68	82
Carrying out tax crediting and tax refunding, penalties and other	85	82	81	86	88	84	76	84	85	74	80
Suspension of tax reporting	85	82	81	85	90	88	75	85	86	68	79
Written application for explanation of tax laws	87	82	83	90	88	83	76	82	84	73	82
Average	86	83	82	88	89	86	77	87	86	71	80

It is necessary to mention that in general there is a relatively low level of satisfaction with information-technical support of tax authorities (71% on average), especially for such

services as “Issuance of data on tax debts”, “Tax reporting”, and “Liquidation of legal entity or termination of IE”. Also a relatively low level of satisfaction compared with other indicators is for availability of information (77%).

Diagram 19. Satisfaction with service in general for the main services, 2011, %



Satisfaction with service in general is higher (86%), than the average for sections (80%).

Providing Information for Entrepreneurs

Due to the fact that there are annual changes in tax law, its explanation is very important for tax payers. Explanation of tax law is a demanded service for legal entities. According to the data of the survey in 2011 44% of respondents applied for explanation in tax authorities 3 times on the average, including telephone and call-centers of tax committee of Ministry of Finances.

Satisfaction with the service increased by 4% compared with 2010 and is now 81%. Higher level of satisfaction (more than 90%) with explanation of tax law is in Kostanay and Almaty regions.

In all other areas there is a medium level of satisfaction, from 70 to 90%. The lowest level of satisfaction for given service is in Mangistau region (60%). Taxpayers of rural territorial committees are more satisfied with explanation of tax laws (96%) than taxpayers from cities (89.5%).

Astana city (14% ↑), Aktobe region (12% ↑), Atyrau region (28% ↑), West-Kazakhstan region (15% ↑) and North-Kazakhstan region (20% ↑) improved this indicator.

Diagram 20. Satisfaction with tax law explanation in regions (2008-2011), %

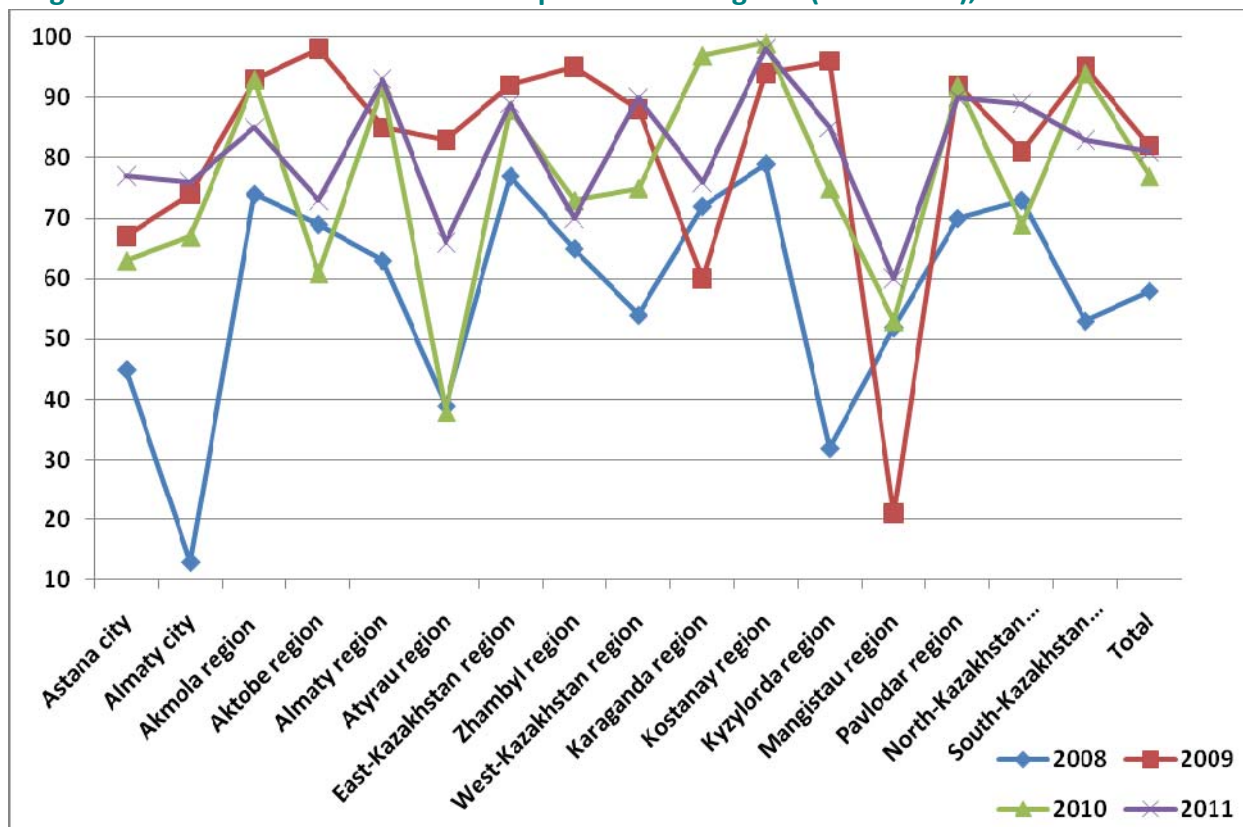


Table 54. Satisfaction with tax law explanation information in regions, 2008-2011, %

	2008	2009	2010	2011	Dynamics
Astana city	45	67	63	77	14↑
Almaty city	13	74	67	76	9↑
Akmola region	74	93	93	85	8↓
Aktobe region	69	98	61	73	12↑
Almaty region	63	85	92	93	1↑
Atyrau region	39	83	38	66	28↑
East-Kazakhstan region	77	92	88	89	1↑
Zhambyl region	65	95	73	70	3↓
West-Kazakhstan region	54	88	75	90	15↑
Karaganda region	72	60	97	76	21↓
Kostanay region	79	94	99	98	1↓
Kyzylorda region	32	96	75	85	10↑
Mangistau region	52	21	53	60	7↑
Pavlodar region	70	92	92	90	2↓
North-Kazakhstan region	73	81	69	89	20↑
South-Kazakhstan region	53	95	94	83	11↓
Average for Kazakhstan	58	82	77	81	4↑

Table 55. Rating of regions by level of satisfaction of legal entities with tax law explanation in general, 2011, N=1688, %

Satisfaction with information on tax law explanation	
Leaders	
Kostanay region	98
Almaty region	93
West-Kazakhstan region	90
Pavlodar region	90
Middle echelon	
East-Kazakhstan region	89
North-Kazakhstan region	89
Akmola region	85
Kyzylorda region	85
South-Kazakhstan region	83
Astana city	77
Almaty city	76
Karaganda region	76
Aktobe region	73
Zhambyl region	70
Outsiders	
Atyrau region	66
Mangistau region	60
Average for Kazakhstan	
	81

70% of respondents answered positively and 19% deny the necessity answering the question if they think that it is important to know their supervising tax officer, even if they fulfill their tax obligations only in electronic form. 5% of respondents don't have supervising tax officer, 6% were undecided.

Table 56. The level of efficiency of methods to receive information for tax services, 2011, %.

Methods of receiving information about main tax services	
Tax code	50%
www.salyk.kz	48%
Tax authorities' staff's consultations	47%
Information window in tax committee	39%
By telephone	27%
Specialized accounting magazines	26%
Information materials in tax authorities	22%
Other internet sites	17%
Seminars, meetings with tax authorities' staff	16%

According to results of survey in 2011 the most effective ways to receive information are Tax Code, Informational portal of Tax Committee of Ministry of Finances www.salyk.kz and tax authorities' staff's consultations. The three most efficient ways to receive information stays the same as in previous years: Tax Code (50%), www.salyk.kz – 48%, consultations of workers – 47%.

Generally for Kazakhstan, taxpayers started to name fewer efficient ways to receive information about tax services. Two effective ways in each region can be emphasized. For Astana city, Almaty city, Aktobe region, Zhambyl region, West-Kazakhstan region, Karaganda region, Kostanay region the most effective ways are Tax Code and site www.salyk.kz. For Akmola region these ways are information window and information by telephone. For Atyrau region, East-Kazakhstan region and Mangistau region these ways are site www.salyk.kz and consultations of tax committee's workers. South-Kazakhstan region is differing from other regions, because the second most effective way to receive information in this region, after Tax Code, is specialized account magazines.

Table 57. Effective ways to receive information by regions, 2011, %

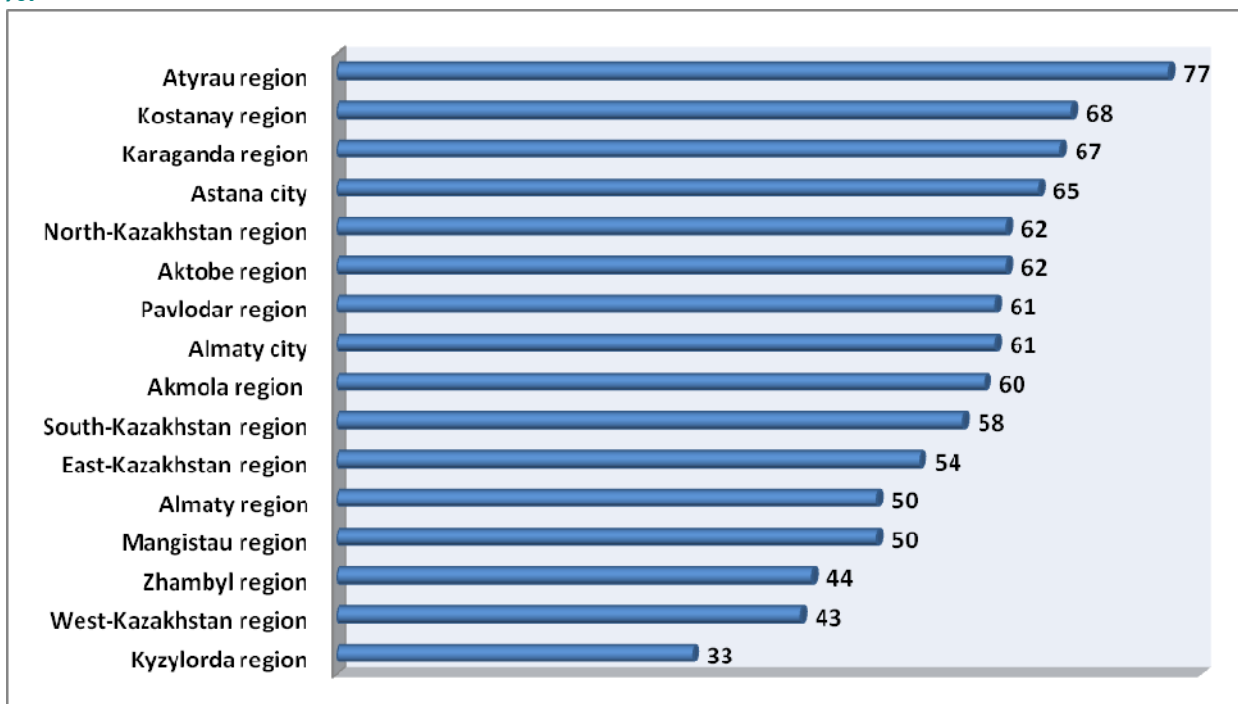
	2010 , total	2011, total	Astana city	Almaty city	Akmola region	Aktobe region	Almaty region	Atyrau region	East-Kazakhstan region	Zhambyl region	West-Kazakhstan region	Karaganda region	Kostanay region	Kyzylorda region	Mangistau region	Pavlodar region	North-Kazakhstan region	South-Kazakhstan region
Tax code	54	50	47	54	32	48	23	18	43	50	79	49	75	64	44	60	69	43
www.salyk.kz	42	48	50	71	23	48	25	42	47	39	58	51	77	48	51	44	53	33
Other Internet sources	18	17	24	22	25	14	4	18	25	16	4	20	23	7	12	30	17	16
Specialized accounting magazines	39	26	20	31	24	24	26	6	37	18	21	22	35	29	16	37	29	40
Information materials in tax authorities	27	22	26	14	29	35	16	8	23	20	19	19	44	32	16	12	21	28
Call-center for tax questions	12	9	11	13	18	3	9	9	4	14	0	7	21	4	4	1	10	14
Information window in tax committee	40	39	45	37	47	35	56	17	44	23	40	35	60	49	31	27	47	23
By telephone	36	27	14	34	36	18	32	15	23	12	46	17	55	39	13	12	29	33
Tax authorities' staff's consultations	56	47	39	56	24	47	47	54	55	13	50	44	68	53	58	46	55	34
Consultations of independent experts	-	5	7	8	2	2	3	3	16	3	0	4	2	1	0	1	11	12
Mass-media	21	11	0	8	0	8	7	9	9	21	1	4	21	30	0	0	6	12
Appealing to the heads of Tax Committees	9	5	0	4	0	5	3	6	3	9	3	3	9	8	2	0	3	7
Seminars, meetings with tax authorities' staff	27	16	0	14	3	33	17	7	25	16	15	17	43	24	12	1	24	8
Non-Governmental organizations	6	5	0	3	0	2	0	5	4	11	0	0	2	-	0	0	0	0
Appealing to the heads of regions or via republican blog	3	2	0	2	0	0	0	2	1	6	0	0	3	1	0	0	1	1
Request (written appealing for explanation of tax law)	13	7	0	8	0	7	3	7	0	3	2	7	27	2	4	0	6	5
Distribution via e-mail	13	5	0	8	0	2	1	5	7	5	1	4	9	-	1	0	6	8
Notifications from tax authorities by mail	15	5	0	5	1	4	0	0	10	3	1	2	16	3	0	0	9	6

Call-center is assumed to be the most effective way to receive information only by 9% of respondents, which is lower by 3% than in 2010. As the most effective channel the call-center was mentioned by 13-21% respondents from Almaty city, Kostanay region, Zhambyl region, and Akmola region.

According to results of 2011 there is a slight change of share of respondents who are willing to appeal to Call-center to receive information about tax services for free, but only 55-57% is willing to pay for this.

Majority of legal entities from 11 regions are willing to appeal to Call-center and to pay, but with free tax services. There is a large share of respondents from Atyrau region, Kostanay region, Kostanay region, who are willing to pay for connection according to the rates set by operator when appealing to Call-center with tax questions.

Diagram 21. Willingness to use Call-center services paying for connection in regions, N=1688, %.



It is necessary to point out that employee of tax authorities completely satisfy customers with language of service. So, estimating demands in preferred language of service, 19% of respondents wanted to receive service in Kazakh language, 81% preferred Russian language, and only 2% of respondents wanted two languages. Estimating feasibility of delivering of information, it was found out that the most part of respondents received information about tax services in Russian (82%), 18% of respondents received the service in Kazakh. There is no problem with language choice.

Respondents were asked to express their wishes for improving the procedure of information delivery. The answers are represented in table below.

Table 58. Wishes and suggestions of entrepreneurs for improving the procedure of information delivering, 2011, %

Information window/ Call-center/ Telephone/ Consultations – 18,3%
To create/ improve work of information/consultation window
To carry out free consultations on tax questions by specialists
To create a Call-center to tend legal entities
Specific/detailed/understandable consultations/explanations for tax code are necessary
To set a work of a helpline
To receive answers in written form in consultation windows
To increase a service rate of "Taxpayer's office"
To provide all services in one window
To carry out seminars/round tables on a permanent basis. To organize seminars with tax authorities' employees
To ensure a work of all windows during all day and without breaks
To create an electronic moving text in a tax committee hall: information about changes in tax law

Mass-media/ Internet/ Stands/ Sites/Different materials – 10,5%
More free flyers/brochures and information about tax reporting in mass-media
To make information of sites informative
To receive information about changes in tax documentation by e-mail
To place and update information at tax committee’s stands, to improve formalization of stands
To send and receive information via Internet
To make a delivery by e-mail
Visual aids in the form of magazines are necessary
Literature about tax reporting and auditing is necessary
To place all explanatory letters at “Salyk” website and regularly update them
To place a monitor in tax committee to see all the answers
To increase the amount of information terminals, to place them everywhere
To publish FAQ at the website of tax committee
To provide Internet in all settlements
Tax authorities’ staff, education, information - 8%
To provide information operatively
To warn about changes in tax law beforehand
To ensure a stable work of website
To obey laws and qualitatively inform about them
To improve electronic means of communication
To receive information in two languages: Russian and Kazakh
To organize a work of a shop in a tax committee to buy any literature in two languages
To decrease paperwork
To think of seminars and forms of maintaining
To make a translation form Russian to Kazakh more accurate
To establish a system of answering requests via Internet
To deliver more information in Russian
Staff should know how to solve all the problems at place
To receive notifications in written form and in time
To inform about curators and their operating schedule
To maintain seminars in the beginning of a year and regularly, not in the end of a year
To increase amount of qualified specialists

Legal entities’ opinions:

- «Even in the Tax Code there are frequent inconsistencies, it is still not perfect. We need to work on the nuances. We must talk about these cases at the seminars. I liked the free seminars at the Congress Hall in 2009 for chief accountants. These seminars paid attention on what to look for. Rent and holding such a workshop are paid by Tax Committee. "Nur Otan" party conducts free seminars on corporate income tax and annual tax reporting each year, but it does not provide room for a large audience, there are only a few places. A suggestion is to conduct more such free seminars. The House of accountants conducts such seminars, but the cost of these seminars is 10-20 thousand, many companies now cannot afford it. We pay taxes on time, and give the opportunity to state employees to receive a salary at the time, but the state should take care of us too»

- «The qualification of Tax Committee’s employees and their objectivity is very important, because receiving of services depends on it. Employees of the tax committee should know tax code by heart and accordingly comply with it. I wonder why they do not request and do not raise their responsibility for "esprit de corps and work»

- «When necessary to clarify questions on tax law, our accountant appeals to our tax officer in the course of work (personally or by phone). Basically, we receive explanations of tax laws from “Accountant’s bulletin” magazine, from internet. I assess the work of our tax authorities satisfactorily. Officers consult accountants when needed, conduct seminars regularly to explain tax laws. But the main part of information we have to find ourselves. If you work with tax code regularly, there is no need to go somewhere and ask questions. This is the question of qualification of accountants. The law is the same for everybody. So, it is necessary to treat your work more carefully and professionally, and then you won’t need any explanations. Moreover, it is possible to receive required information via Internet or via blogs

and to get answers for all questions. There are no more problems with lack of information, as it was before».

- «To receive explanations of tax code I went to tax authorities, particularly, I asked to explain the order of calculation of individual income tax. I received the explanations, I am generally satisfied. It was an oral question, as an answer, which held all the necessary information. There are no problems in receiving information. You can find a lot of answers at the Tax Committee site. Tax officers held seminars to explain tax code. The most effective source of information is the Committee's website, where you can find detailed explanations on tax code. I wish all the changes and updates on tax code were downloaded there in time and regularly. There are no costs to receive information, because it is hard to evaluate costs to enter the site. Seminars of Tax Committee are free, so there are no costs for us».

Tax Reporting

The next stage of the survey of entrepreneurs was devoted to tax reporting: how many forms they have to report annually, how they report their taxes, are they satisfied with the procedure. Received data is analyzed in this section.

Table 59. Forms of tax reporting and satisfaction, 2007-2011, %

	Tax reporting					Satisfaction			Dynamics
	2007	2008	2009	2010	2011	2009	2010	2011	
Via internet from personal computer, from office of home	63	43	44	53	58	77	90	97	7
With the help of taxpayer's terminal from tax committee offices	13	26	20	28	19	84	87	96	9
Personally on paper	24	42	36	27	25	91	79	92	13
By mail by registered letter with notification	3	6	6	7	5	86	56	92	36
Personally on magnetic media	8	12	9	5	4	93	48	90	42
Via mediator	-	-	2	3	2	96	35	76	41

Generally the most part of legal entities (87%) have electronic digital signature – crypto-key. Studying this question in the context of type of settlement, it is necessary to notice that 89% respondents from urban areas have the key, and 81% of respondents from rural areas have the key.

Most respondents (58%) make tax reporting electronically through the Internet from their computer from office or home, which is 5% more than in 2010. At the same time a decrease in the proportion of respondents (from 28% in 2010 to 19% in 2011) who make tax reporting with the "terminal of the taxpayer" can be seen.

The share of respondents who give tax reporting in person on paper, or on magnetic media and by registered mail with notification gradually reduces.

In 2011, an increase in the satisfaction with taxpayers' electronic forms of tax reporting is observed. This indicator is close to 100%. 92% of respondents are satisfied with tax reporting on paper. It is higher than the estimate of the previous year by 13%. In general, for all types of tax reporting positive dynamics of satisfaction is observed. Satisfaction with the procedure of

tax reporting personally on magnetic media, via registered mail and through an intermediary significantly increased.

Diagram 22. Satisfaction with electronic forms of tax reporting in regions (System of Tax Reporting Processing (SONO), Taxpayer's terminals), N=1293, %

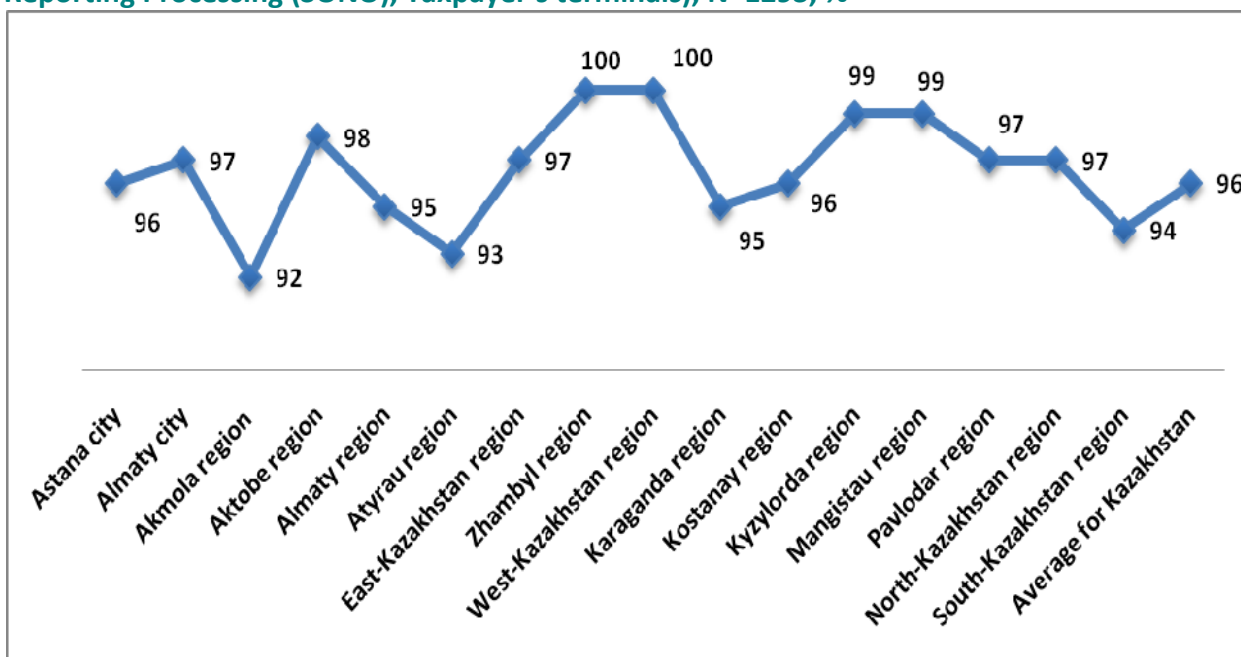


Table 60. Rating of regions by the level of satisfaction of legal entities with electronic forms of tax reporting, 2011, %

Satisfaction with electronic forms of tax reporting	
Zhambyl region	100
West-Kazakhstan region	100
Kyzylorda region	99
Mangistau region	99
Aktobe region	98
Almaty city	97
East-Kazakhstan region	97
North-Kazakhstan region	97
Pavlodar region	97
Kostanay region	96
Astana city	96
Almaty region	95
Karaganda region	95
South-Kazakhstan region	94
Atyrau region	93
Akmola region	92
Average for Kazakhstan	96

Less satisfied with tax reporting forms are respondents from Akmola region (92%) and Atyrau region (93%).

In 2011 taxpayers submitted 9 tax reporting forms on average. The most frequent amount of forms is 4. Maximum is 97 forms in a year, which is 3 times lower than in 2010.

All types of companies have the same average amount of tax reporting forms as in previous year. Generally the average amount of forms remained the same.

Table 61. Average amount of tax reporting forms.

	Small companies	Medium companies	Large companies	Total
2008 г.	13	20	37	17
2009 г.	7	12	21	9.5
2010 г.	7	10	24	9
2011 г.	7	10	24	9

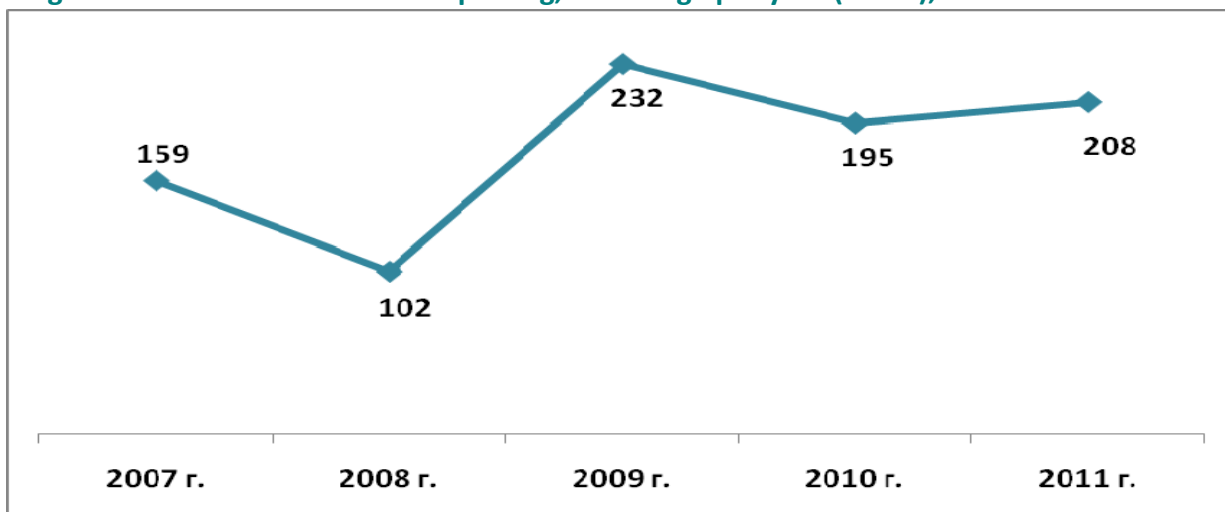
Time costs of preparation of corporate income tax withheld at a source decreased by 5 hours - from 26 to 21 hours. The maximum elapsed time decreased from 2 months in 2010 to 1 month in 2011. According to a survey in 2011, time costs on the value added tax report increased from 28 to 30 hours, and time costs of social tax reporting increased from 15 to 26 hours per quarter. Compared with 2010, the maximum time costs for all types of reporting reduced, except for social security tax and the IIT - 1 month. Time costs for preparing and submitting corporate income tax (CIT) decreased to an average of 11 days per year, compared with those in 2010 (11.7 days).

Table 62. Time costs for preparing and submitting a tax report, on average

	2008	2009	2010	2011	Maximum, 2011
Value Added Tax (VAT), hours per quarter	10 h.	30 h.	28 h.	30 h.	1 month
Social tax and individual income tax, hours per quarter	4+5 h.	14 h.	15 h.	26 h.	1 month
Corporate income tax withheld at source, form 101.04, hours per quarter	8 h. in year	27 h.	26 h.	21h.	1 month
Corporate income tax (CIT), days per year	2 months.	14 days.	11,7 days	11 days	6 months

Generally, to prepare and submit a report during a year it was necessary to spend 208 hours or 26 work days on average. Time necessary to prepare and submit a report increased by 13 hours compared to 2010 (diagram 23).

Diagram 233. Time costs for tax reporting, in average per year (hours), 2007-2011.



Note that, as in 2010, a difference in the time needed to prepare tax reporting by regions remained the same. So in Mangystau, Kyzylorda, Pavlodar, and Zhambyl regions and in Almaty city it takes less time for the preparation and submission of tax reporting than for republic on average, about 121-170 hours. In regions such as North-Kazakhstan region, Karaganda region, East-Kazakhstan region, Almaty region, Kostanay region and Aktobe region, as well as in the city of Astana it takes much more time, about 216-324 hours (see the attachment)

With regards to software products of tax authorities, which are used by taxpayers, it should be noted that the system of tax reporting processing (STRP) is used by 57% of respondents, "the Cabinet of the taxpayer" - 66%. Users "of the Cabinet of the taxpayer" appreciated the program - 4.4 points, STRP received 4.3 points, which is higher than in 2010 at 0.3 points. The quality assessments of other software products increased too: e-inis-client (Integrated Tax Information System) - by 0.1 points, Web-access to IP RoTaT (Register of taxpayers and tax) - 0.02 points, IP EXCISE - to 0.5 points.

Table 63. Estimation of software of tax authorities, 2011.

	Used by respondents, %			Evaluation, on average		
	2009	2010	2011	2009	2010	2011
The system of tax reporting processing (STRP)	63	61	57	3,2	4,0	4,3
e-inis-client	19	19	7	4,1	4,1	4,2
Web-доступ к IP RoTaT	8	7	5	3,9	4,0	4,2
IP EXCISE	5	4	3	3,9	3,9	4,4
Cabinet of the taxpayer	-	55	66	-	4,4	4,4

In the republic in general increase in the percentage of taxpayers satisfied with electronic forms of tax reporting from 89% in 2010 to 96% in 2011 is observed. In almost all regions, except for Aktobe and Atyrau regions, taxpayers assessed SONO program for 4 - 4.6 points from a possible 5 points (see Appendix). Compared with 2010 there is a positive trend in the estimates. The most part of respondents (69%) agree with the frequent updates of tax reporting forms, but only if it is done to improve, simplify and reducing amount of applications.

Entrepreneurs were asked to give their suggestions on improving of informational systems of tax reporting. The opinions are presented in Table 65.

Table 64. Suggestions of entrepreneurs to improve of informational systems of tax reporting, 2011, %

<i>Equipment/Software/Servers/Internet – 19,5%</i>
To improve server's work (speed, efficiency)
To improve programs/software, so they won't freeze
To improve/upgrade SONO and TO software
To increase the speed of processing of request/information
To make/upgrade a software for tax reporting, easy and available
To conduct upgrades of software without damage for organizations, because there are situations when accounts were arrested
To increase the quality of connection via Internet
To install more powerful computers for Taxpayers' Office
To install and deliver all the updates in the Internet, not to go to Taxpayers' Office
<i>Updates/ Improvements of software, reports, forms, functions – 10,9%</i>
To conduct updating of tax reporting forms in non-reporting period
Not to change frequently/to stabilize tax reporting forms
To simplify tax reporting system
To make forms more understandable
To inform about all changes in time, more urgent information
To reduce the amount of reporting
To reduce declaration
To change form №200
To add a window "the name of a company"
To delete a column "inspector" in SONO
To add a number of notification in SONO
To remove to the end and highlight with red the function "submit" in SONO
To add a question on confirmation of submission
To develop forms № 328 and №320
To make a function of saving when proceeding to the next page in a software
To develop an electronic version of tax application on review of tax reporting
To develop a version for annual tax reporting
To improve a work of TO in receiving of personal accounts
To work out any new form before implementing it
To improve period of validity for keys (to make information visible)
To make information more clear and to reduce amount of applications
To make SNK easier
To increase user sessions in TO
Not to update client software too often
To make correct mathematical and logical correction of forms
To make updates automatically
To make possible to correct mistakes, not to overwrite everything
To increase functionality and to refine TO, because it doesn't save often
To decrease changing of software versions
To reduce amount of lines in form №300
To work out mistakes of carrying on personal accounts. It gives wrong information
<i>Tax committee's employees, education, information - 2%</i>
To receive information by telephone or via Internet
To conduct courses on tax reporting in computer software
To appoint the employee who is in charge of software
To make interactions with Tax Committee totally electronic
To send notifications at e-mails
To conduct seminars on tax reporting
To conduct meetings with programmers
To increase the amount of services, available via Internet
To make more accurate and concretized data base

Legal entities' opinions:

- «I use the programs "SONO" and "Cabinet of the taxpayer." Not satisfied with the program "SONO" as the program crashes, the server is unavailable, the frequent changes in the program. "The Cabinet of the taxpayer" is more like it, but the server loads for a long time. One wishes that they change the programs less often. Make it to the end and not touch it anymore. It is unclear to whom they do it, or improve a job for themselves, or have the work load for us»

- «In a year I submit more than 20 tax reporting forms in electronic form. The time spent on delivery reports depends on the speed of the Cabinet of the taxpayer. During the working day it is almost impossible to send statements, we have to arrive early or stay at work to send it. To take statements in electronic form is very convenient; it saves time, despite all the inconveniences associated with its dispatch. In our work we use SONO, the Cabinet of the taxpayer, Web-access IP RNiON ("Register of taxpayers and tax»), e-inis-client (Integrated Tax Information System). I do not use IP EXCISE, as there is no need. I am satisfied with all programs I use. They conveniently fill out reports, forms are understandable. There are no suggestions to improve tax reporting: tax reporting is clear, moreover, there are enough comments on the website of the tax committee and the magazine of Accountant»

- «We submit tax reports electronically, it is prompt, quick, spirit of the times. We stopped using SONO because there is a Cabinet of the taxpayer. If I had the e-inis-client, I would have used it, but now it does not work, I do not know why or if it does not work, or I don't have connection to it. In general, the office of the taxpayer has everything to do with e-inis-client, except that I can watch all my debts and payments. It turns out that I use two programs. Cabinet of taxpayer satisfies me. It is online, I always have the updated version, and it's enough for me. I am completely satisfied with reporting forms, they are simplified, reduced, we have learned to work with them, no wishes».

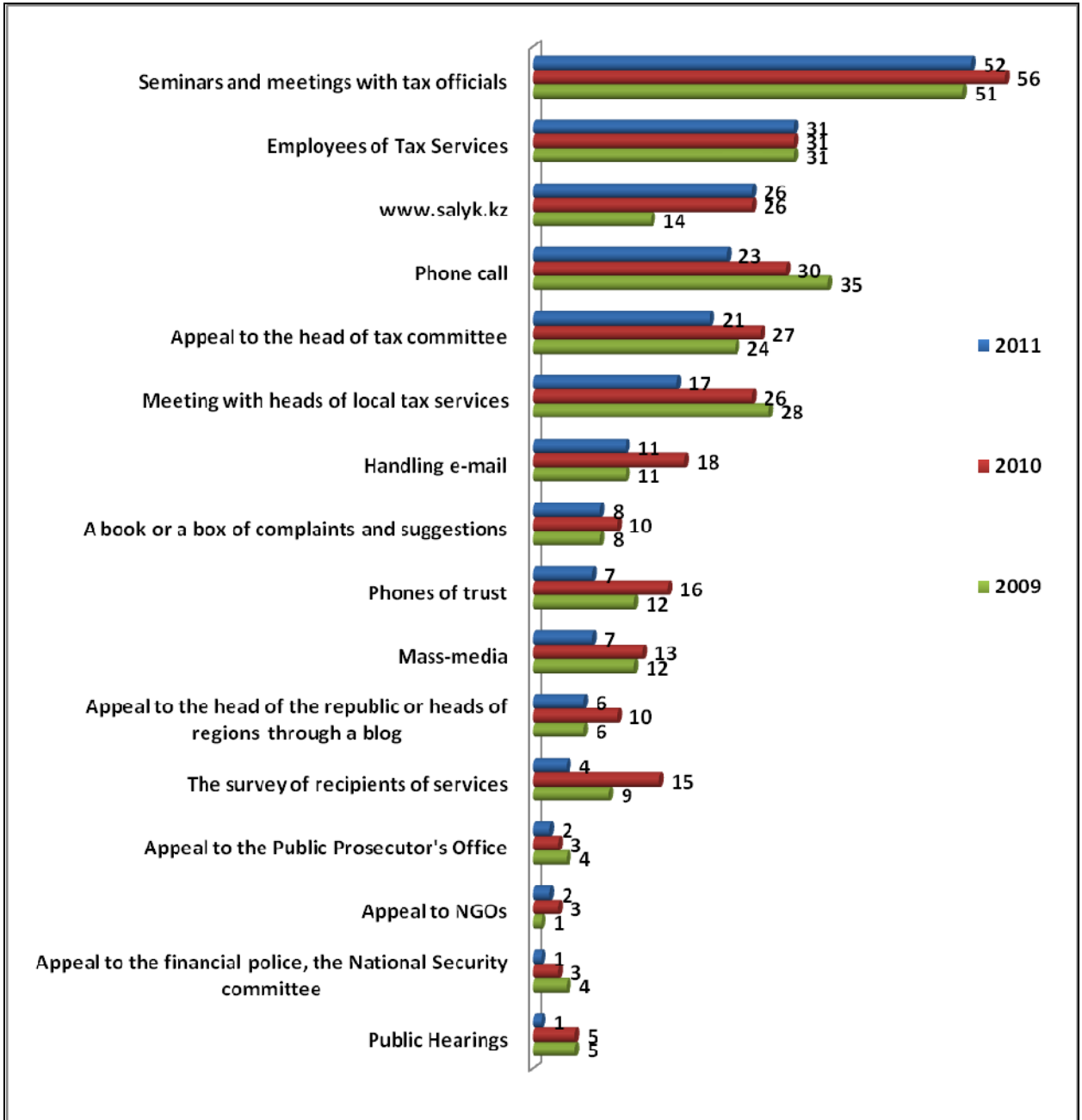
Feedback

Methods of Feedback

Study in 2011 confirmed that taxpayers believe, as before, the most effective ways of feedback are seminars and meetings with tax officials. Also, among the most effective ways to transmit the views / suggestions private communication with staff of tax services (31%) and treatment through the site www.salyk.kz are marked.

The same percentage of respondents, as in 2010, called a request via the website www.salyk.kz and personal contact with employees of tax authorities as the most effective ways of conveying the views / wishes.

Diagram 24. Methods of feedback, 2009-2011, %



It should be noted that compared to 2010, little has changed the three most effective methods of feedback, with the first two of the most effective ways to remain the same. If in the year 2010 they were: workshops, meetings with tax officials, personal communication with the tax officers and a phone call, then in 2011 it is still seminars, meetings with tax officials, personal communication with employees of tax authorities. The third most effective way is through the appeal to website www.salyk.kz.

Table 65. Methods of feedback in regions, 2011, %

	Astana city	Almaty city	Akmola 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 and meetings with tax officials	38	47	60	69	50	11	56	45	78	41	79	59	70	27	75	35	52
Meeting with heads of local tax services	19	13	31	15	14	15	12	17	15	11	22	9	32	16	16	25	17
Appeal to the head of the republic or heads of regions through a blog	12	5	32	2	7	5	0	10	1	0	4	1	1	7	1	7	6
Appeal to the head of tax committee	25	24	42	20	22	53	14	20	8	18	12	13	5	29	10	20	21
Employees of Tax Services	38	46	27	27	43	8	58	12	46	34	38	16	9	40	40	12	31
www.salyk.kz	37	26	9	22	16	17	16	30	28	22	54	41	20	28	28	19	26
Handling e-mail	25	22	9	7	14	13	5	12	5	9	12	6	5	8	6	12	11
Phone call	17	34	14	11	33	16	19	5	41	19	51	25	12	19	18	33	23
Phones of trust	20	8	4	1	8	7	3	9	0	8	3	13	5	5	6	16	7
Appeal to the Public Prosecutor's Office	3	1	3	2	2	0	0	10	0	9	0	0	0	0	0	7	2
Appeal to the financial police, the National Security committee	2	1	0	2	2	3	0	9	0	0	0	0	0	0	0	2	1
Appeal to NGOs	3	1	0	0	0	5	5	6	1	0	1		0	0	1	0	2
Mass-media	0	4	1	13	8	11	1	18		2	2	19		1	7	8	7
A book or a box of complaints and suggestions	4	4	0	2	9	4	8	13	1	5	5	27	8	5	11	20	8
The survey of recipients of services	6	5	0	0	12	1	6	11	0	2	4	1	6		9	1	4
Public Hearings	0	1	0	0	0	3	4	7	1	0	0		1		2	1	1

Survey participants were invited to offer their suggestions on the feedback, which are presented in the table below.

Table 66. Suggestions of entrepreneurs on the feedback, 2011, %

<i>Various forms of training / information / clarification from the tax services – 10,5%</i>
To conduct on an ongoing basis training seminars
When a client asks for help - to explain intelligibly and understandably
Timely inform about innovations through different sources
Send information to a mobile phone / to create easy telephone service
Create Call-center and carry out a competent service through it
Establish a system of answers to questions via the Internet / electronic form
Spend more clarification on the reporting forms / tax laws through seminars and other forms
Provide more information in the media
Asking for advice to make free
A visual and accessible information on the stands in needed
Place the full information on the website
Open free rooms for consultations
In the large shopping centers to post information on tax services at stands
To invite through the media to participate in seminars
Develop a simplified form of receiving of information
Made available to everybody magazines and newsletters
Make multi-line, so you can dial in Tax Committee
Availability of trust phones
Place an electronic directory of all telephone numbers of tax services at all locations and media
<i>Tax authorities' employees– 9,4%</i>
Personal communication with employees of tax authorities
Improve the availability of tax officials
Make available communication and reception to the Chief
Openness and accessibility bosses, to go out into the hall for fellowship and contacts more often, see the work of staff
Personal supervisors
Individual approach to clients
Employees to be more polite / correct
To assist and show possible errors when working with entities, feedback on troubleshooting
Record and consider the views of taxpayers in resolving problems
Respond to questions raised in time and place information for general informing
Give accurate information to the question
Responses of staff of the Tax committee on questions of taxpayers do not have to be formal replies, keep track of and responsibility for the answers
Fight bureaucracy to quickly address issues
Eliminate corruption / fix remuneration
Accept legal entities on Saturday
<i>Various forms of assessment of tax services– 2,4 %</i>
Make a box for comments and suggestions, so as not to give into the hands of the inspector
Conduct more anonymous surveys to improve the performance of the Tax committee
In a prominent place to put a book of complaints and at regular intervals to report the results of decisions on complaints on the monitor in the main hall
Make a site assessing services of the Tax Committee, at its website or the website of the independent research company

Opinions of legal entities' representatives:

- «I didn't go to workshops to trains, because they are not available to me, no money, and I would love to attend if they were more accessible. It is desirable that the tax authorities carry out such seminars, for a nominal fee or free. It would be easier to work with and understand for everybody. I think that the Tax Committee should fully turn to its customers, and conduct advocacy work, seminars, consultations, to show their interest in our literacy and upbringing taxpayers' culture. To carry out continuously without charge or at nominal cost»

- «The problem of lack of information on tax issues exists. The information is not really available. Not all firms have a subscription to the accounting literature. Even if it is, not everyone has the time and opportunity to read it and understand it. There is no way just to come and consult free of charge. All of a fee, all paid workshops, free seminars conducted only by the department. Subscription is 64 000 tenge, plus workshops. One seminar, the cheapest one costs 7000 tenge. I didn't attend seminars this year. I would like to receive information directly at first hand and not on the forum, from the same accountants. One thing is to be colleagues, and another is if the information comes from professionals from tax committee. I wanted to increase the frequency of free seminars, since paid seminars are conducted more often»

- «There is no lack of information to clarify the tax issues. Tax specialists hold seminars to explain the tax code, and I also get information on the website of the tax committee. I often use tax committee website for information, as well as read the Accountant's Bulletin, magazines. There are detailed explanations on the Tax Code on this website and in magazines. There are no costs on education, as Tax committee holds educational seminars for free. To improve the procedures for providing information it is necessary to spread the information about all the changes and additions to tax laws in a timely manner on the site ».

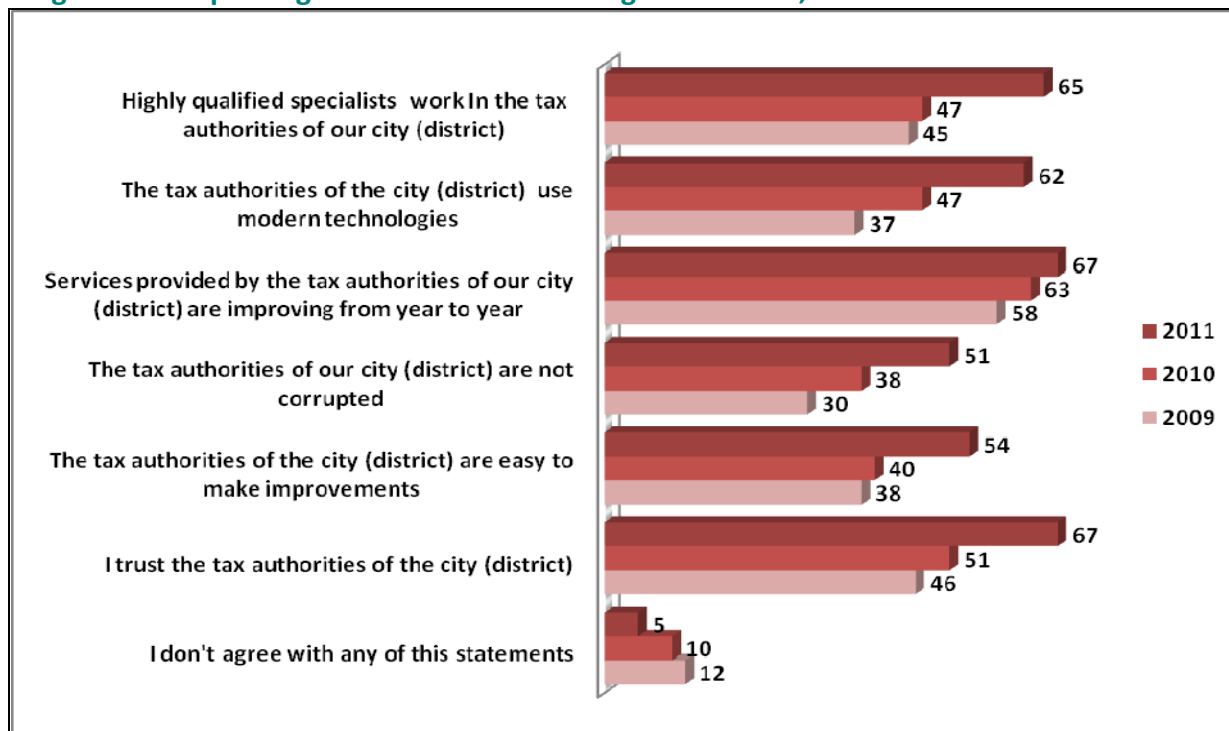
Image of Tax Service of Kazakhstan

Results of the study in 2011 confirmed that every year a positive image of the tax service in Kazakhstan is formed. So for all the positive characteristics of the image of the tax authorities an increase in the percentage of respondents agreeing with the proposed statements is observed. In a survey of 2011 67% of consumers said that "The services provided by the tax authorities of our city (district), improve from year to year". In 2010, the share of such respondents was 63%. Note that the trust to the tax authorities has significantly increased from 51% in 2010 to 67% in 2011.

More than a half (62%) of surveyed taxpayers said that the tax authorities use modern technology (in 2010 - 47%). High level of qualification of civil servants in 2011 indicated 65% of respondents in 2010 - 47%.

At the same time 2.1% of taxpayers faced with disclosure of the tax secrets, that is, a breach of confidentiality. The tax authorities of the Atyrau region and Astana city have the highest percentage of cases on disclosure of the tax secrets - 18% and 4.9% respectively.

Diagram 25. Improving of Tax Authorities' image 2009-2011, %



The most positive overall image of the tax authorities was formed in Pavlodar and Kostanay regions. In Atyrau, Mangistau and Karaganda regions, Internal Revenue Service requires a focus for the improvement of its image in the eyes of legal entities. If you look at the data on the credibility of the tax authorities of your city / region, the lowest rates, below 50%, are in Astana city, South-Kazakhstan region, and Zhambyl and Karaganda regions.

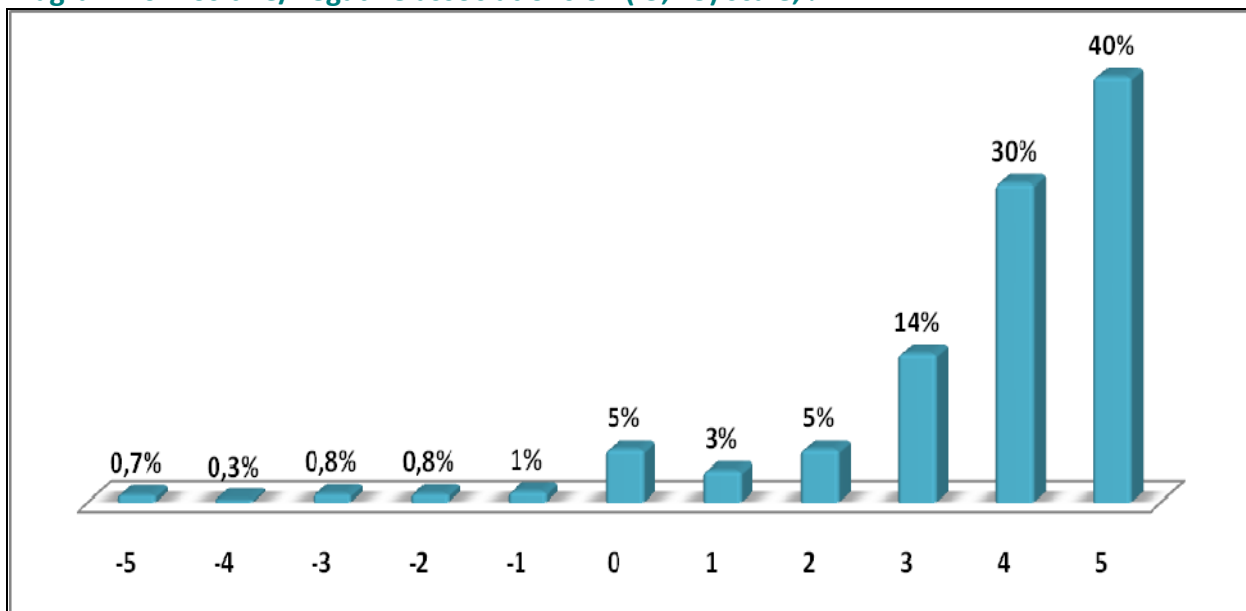
Table 67. Indicators of tax authorities' image in regions, 2011, %.

	Highly qualified specialists work in the tax authorities of our city (district)	The tax authorities of the city (district) use modern technologies	Services provided by the tax authorities of our city (district) are improving from year to year	The tax authorities of our city (district) are not corrupted	The tax authorities of the city (district) are easy to make improvements	I trust the tax authorities of the city (district)
Astana city	53	54	57	34	37	43
Almaty city	85	84	86	71	81	83
Akmola region	90	78	73	84	71	55
Aktobe region	45	45	49	47	33	52
Almaty region	67	68	62	38	54	73
Atyrau region	20	20	15	10	12	60
East-Kazakhstan region	55	65	61	36	52	61
Zhambyl region	85	49	73	39	45	37
West-Kazakhstan region	87	84	92	89	80	86
Karaganda region	27	23	43	21	19	31
Kostanay region	98	98	98	97	98	98
Kyzylorda region	76	55	74	45	50	90
Mangistau region	19	33	52	14	18	77
Pavlodar region	92	90	93	90	93	94
North-Kazakhstan region	72	67	76	61	63	76
South-Kazakhstan region	49	67	63	34	49	49
Average for Kazakhstan	64	61	67	51	53	67

Rating of Positive and Negative

In the survey, all respondents were asked to rate on a scale from -5 to +5, what associations, positive or negative, they have about local tax authorities. According to a study in 2011, the whole country in general has a positive perception, since 40% of respondents marked 5, 30% reported 4, 14% reported 3.

Diagram 26. Positive/negative associations on (-5; +5) scale, %



Assessing the whole, we note that according to the scale of perception of the tax authorities, the largest number of respondents positively perceived the tax authorities - 92% (10% ↑ in comparison with 2010) and only 3% - negative, 5% of respondents perceive the tax authorities neutrally, with no positive or negative emotions.

Table 68. Positive/negative associations on (-5; +5) scale, average value, 2011.

Regions of Kazakhstan	Average value for a region
Kostanay region	4,9
Mangistau region	4,8
West-Kazakhstan region	4,4
North-Kazakhstan region	4,2
Pavlodar region	4,1
Almaty city	3,9
Kyzylorda region	3,7
Aktobe region	3,5
Akmola region	3,4
Almaty region	3,3
Astana city	3,14
Karaganda region	3,1
South-Kazakhstan region	3,1
Atyrau region	2,9
East-Kazakhstan region	2,8

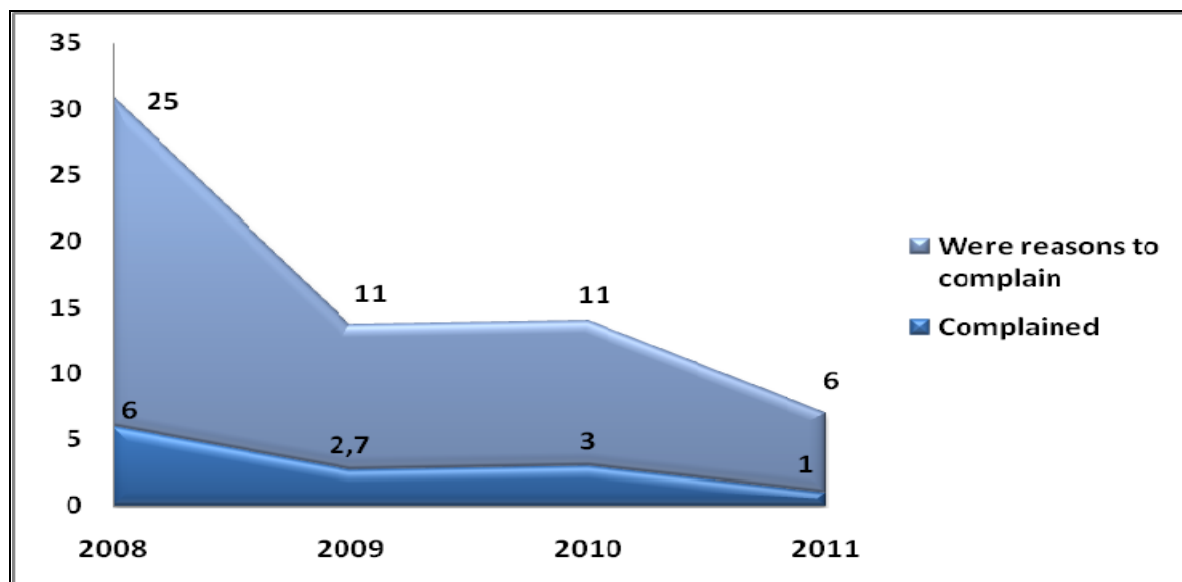
Zhambyl region	2,7
Average for Kazakhstan	3,6

It should be noted that in comparison with 2010 there is not one of the regions with negative perception of the tax service. The positive perception on the level of 2.7-3.1 points is in Zhambyl, East Kazakhstan, Atyrau, Karaganda, South-Kazakhstan regions and Astana city. The perception from 3.3 to 3.9 points is in Almaty region, Akmola region, Aktobe region, Kyzylorda region and in Almaty city. The most positive perception of the tax services is in Pavlodar region, North-Kazakhstan region, West-Kazakhstan region, and Mangistau and Kostanay regions: it ranges from 4 to 5 points.

Complaints of Entrepreneurs

In 2011, only 1% of the respondents filed a complaint, although 6% had a reason for complaint.

Diagram 27. Complaints of entrepreneurs about tax services, 2011, %



A decrease in the proportion of legal entities that have had cause to complain can be noted, as compared with 2010 (from 11% in the year 2010 to 6% in 2011). But, nevertheless, as in past years there is a significant difference between legal entities who have had reason to complain and those who eventually complained. Analysis of the reasons that business entities do not complain, is shown below.

As in the study in 2010, there are significant differences between rates in urban and rural areas. The residents of cities complained in 1%, in district - 0.2% of respondents. Had reason to complain 7.5% in cities and 0.2% in rural areas of surveyed taxpayers. Often had cause for complaint entrepreneurs from Atyrau region, Mangistau region, East-Kazakhstan region, South-Kazakhstan region, and Karaganda region (12-20%). It should be noted that in the Pavlodar region, none of the study participants had reason for complaint.

Table 69. Had reasons for complaints in regions (legal entities and IE), 2011, %

Regions	%	Regions	%
---------	---	---------	---

Atyrau region	20	Aktobe region	5
Mangistau region	14,0	North-Kazakhstan region	5
East-Kazakhstan region	13	Kostanay region	3
South-Kazakhstan region	13	Zhambyl region	2
Karaganda region	11,8	Akmola region	1
Astana city	9,7	West-Kazakhstan region	1
Almaty region	7,7	Kyzylorda region	1
Almaty city	5,4	Pavlodar region	0,0

The most amounts of complaints in 2011 were observed in following regions:

- South-Kazakhstan region – 4%;
- Aktobe region – 2%;
- Kostanay region – 2%;
- Karaganda region – 2%;

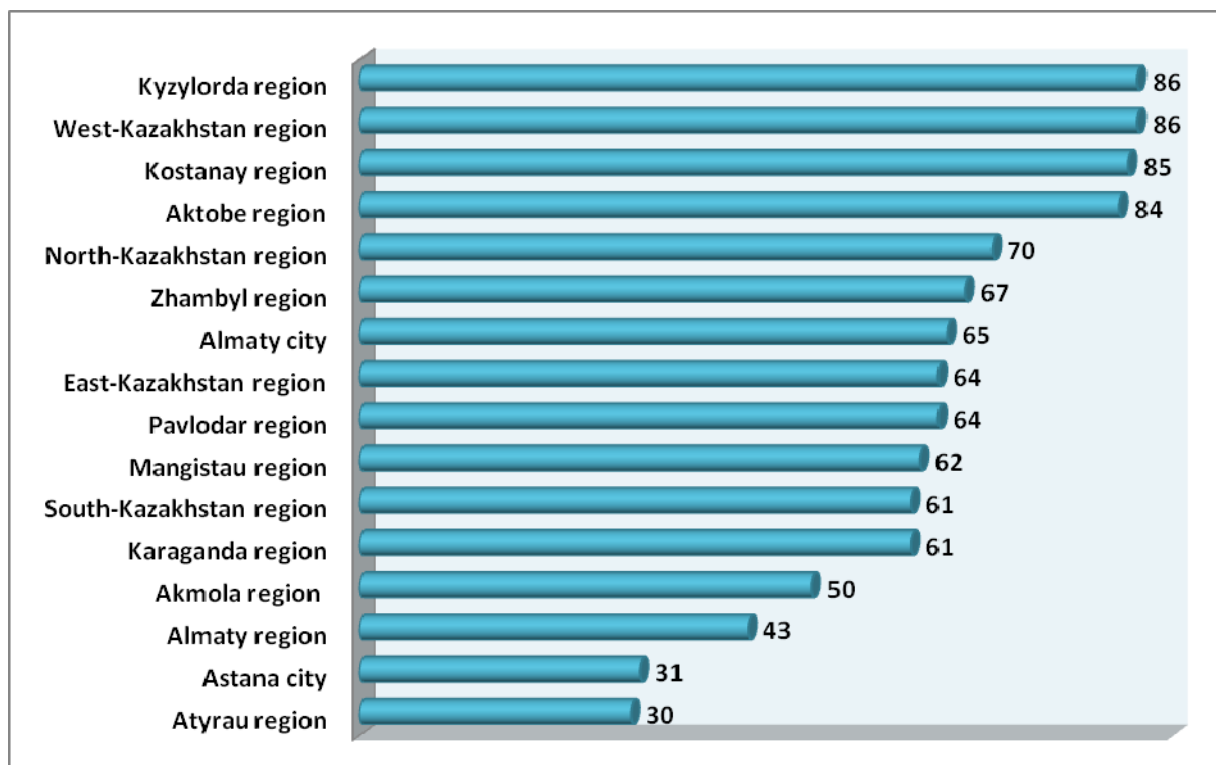
In general, there is reduction in the percentage of complaints over the previous year for all services. The greatest reason to complain cause such tax services as “Carrying out tax crediting and tax refunding”, “Written or electronic appealing”, and “Liquidation of legal entity, termination of IE”.

Table 70. Reasons for complaints for the main tax services, 2009-2011, %

	Had reasons to complain			Complained		
	2009	2010	2011	2009	2010	2011
Registration record of IE	9	7	6	2,8	2,3	1,2
Registration record as a VAT payer	11	11	9	2,4	3,2	1,4
Issuance of data on existing/absence of tax debts	13	5	4	3,2	2,1	0,4
Tax reporting	11	9	6	2,7	1,7	0,4
Liquidation of legal entity, termination of IE	16	13	10	4,6	2,8	1,5
Carrying out tax crediting and tax refunding	11	21	18	0,9	3,6	1,4
Suspension of tax reporting	7	10	6	3,3	2,7	1,4
Written or electronic appealing	0	30	10	0	17,4	0,8

A 2% increase in the proportion of respondents who know how to complain (62% in 2010, 64% in 2011) can be observed. Availability of information on this procedure has increased by 10% to 65.5% (in 2010 - 55%).

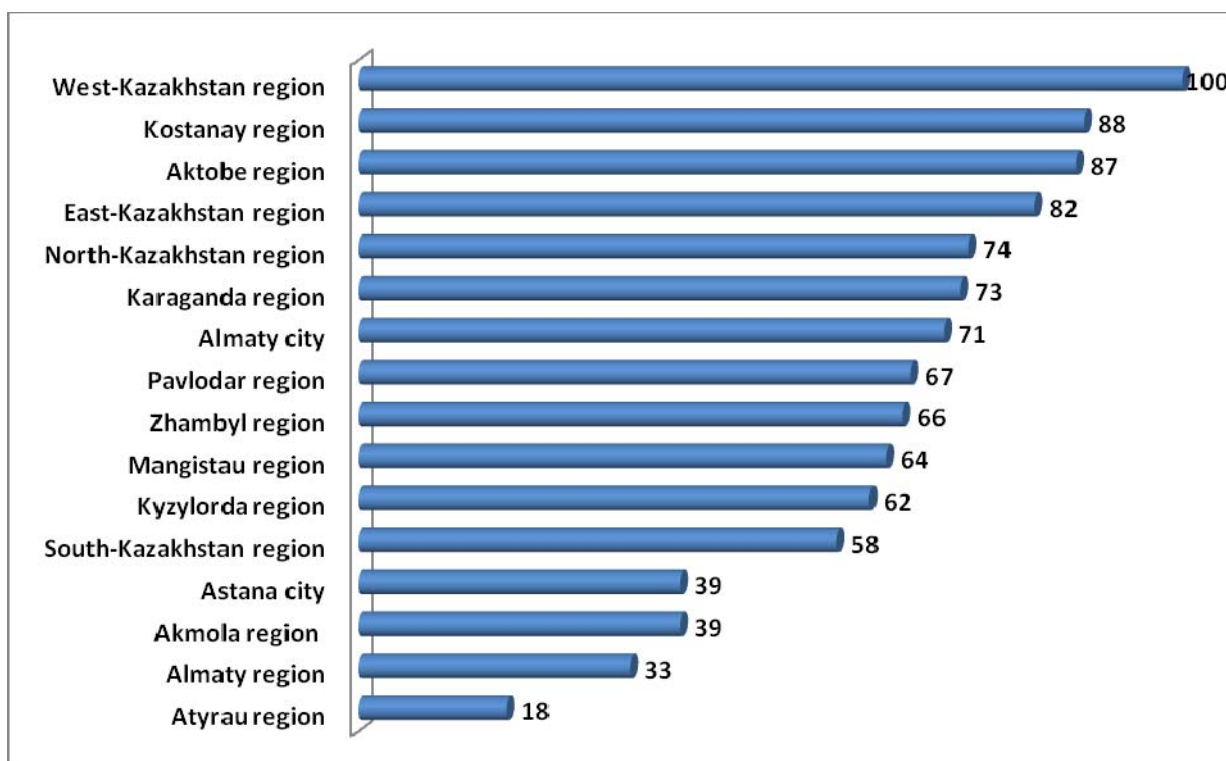
Diagram 28. Awareness about procedure of filing a complaint in regions, 2011, %



The most informed (more than 84%) of the procedure of filing complaints are the taxpayers of West-Kazakhstan region, Kostanay region, Aktobe region and Kyzylorda region.

Less aware of the complaints are respondents in Astana city, Atyrau region, Almaty region and Akmola region (30% - 50%).

Diagram 29. Availability of information on procedure of filing a complaint in regions, 2011, %



Availability generally corresponds to the level of awareness. A large gap between the level of awareness and accessibility of information, that is respondents are aware of the complaints, but this information is less available, is in Kyzylorda region, Almaty region and

Atyrau region. The reverse situation, where information is available, but less of respondents are aware of it, is in West-Kazakhstan region, East-Kazakhstan region and Karaganda region.

Often, taxpayers don't file complaints due to low awareness; they do not know how to complain. As noted in the 2009-2010 studies, filing a complaint requires effort and time; this is a useless method for solving the problem and also unsafe. The poll of 2011 confirms the main reasons for not wanting to complain.

Table 71. Reasons for not filing complains, 2009-2011, %

	2009 r.	2010 r.	2011 r.
I don't want to waste my time and effort	42	42	49
I don't believe that it will help to solve my problem, it is useless	37	34	50
I'm afraid of negative consequences	29	28	39

**Distribution by regions can be found in the Appendix*

Satisfaction with the procedure of filing complaints is 71%, which is more than in 2010 by 14%. Satisfaction with the outcomes of complaints is 50%, which is lower than in 2010 by 8% (in 2010 - 58%). Satisfaction with timelines of providing the service decreased, too (50% in 2010, 43% in 2011.)

Table 72. Satisfaction with the procedure of filing a complaint, %

Satisfaction	2009	2010	2011
With the procedure of filing a complaint	65	57	71
With processing time	55	50	43
With results	60	58	50

Respondents provided suggestions to improve complaints (see table below).

Table 73. Suggestions of entrepreneurs to improve the procedure of filing complaints, 2011 %

Suggestions	%
Objectivity of complaint	10%
Nothing changed in the Tax Committee / useless, nothing will improve, / nothing is solved, it is advantageous to the Tax Committee	6%
Improve the procedure filing complaints / maintenance of the taxpayer	5%
Not enough information on filing a complaint	4%
Efficiency in work	4%
Put a special employee to take complaints	3%
To ensure transparency and confidence in the fact that the complaint will reach the management	3%
Take concrete measures and openly inform about the results	3%
Continuing hotline, as the record is full or the phone does not pick up	3%
Communicate personally with the chief	2%
Need to improve tax administration in general	2%
Complaints should be considered by special organizations, rather than higher tax authorities	2%
Do not collect a lot of papers and documents	1%
Supervising inspector should help resolve issues and to delve into the problem	1%
Employees of the Tax Committee shall be responsible for the paper documents	1%

Opinions of legal entities:

- «Each tax office hangs an advertisement with a phone of trust, but as far as I know, my friend tried to call back. They never pick up the phone; answering machine works very rarely; people should be able to leave their posts there, and where they get these messages, it's still a mystery. Always very much want to complain about standing in line for two hours, and you are said, "Come tomorrow, the system doesn't work" or something else, though their fault. No, didn't complain, because, firstly, there is no one to complain to, and secondly, I think that these complaints are not even considered»

- «Not to say that I now know exactly the procedure of filing a complaint. But if such a need arises, there is no doubt, that I can find this information. Rather, when a problem case appears, I'll officially converted directly to the head of the Tax Committee with the complaint to the situation in written form, to be sure to register a complaint. If there is no result, then I would have to go down the chain of command - Regional Tax Committee, the court, etc. I think there is no big secret of how to file a complaint. In principle, the staffs of the Tax Committee are obliged to provide such information. Directly our company didn't have cause to complain. Nor would we complain - I do not like this thing; I prefer to solve all the issues peacefully. I do not believe that you can complain to improve the work of system. So just to spite someone, at best; they would just punish an employee. But that little fact will change nothing. It is unlikely that potential taxpayers will take advantage of this procedure. Filing a complaint - it spent precious time, extra care and do not know what the result will reach»

- «Procedure for filing a complaint is known. Information about the complaints process is available, all spelled out in the Tax Code. There were no serious causes for complaint, as there were no differences in the reporting. How effective is the filing of a complaint, I cannot estimate, I did not file the complaint, and all the complaints procedure is written».

Efficiency of Tax Services

In the survey, all respondents were asked to evaluate the effectiveness of the Tax Committee, which is the efficient use of available resources on a scale from 0 to 100. In general for Kazakhstan, taxpayers evaluate the efficacy of Tax Committee by 84%, an increase of 3% compared to 2010.

In terms of regions, the most effective are tax services of Kostanay and West-Kazakhstan regions - more than 95%.

At 90% rated the effectiveness of the Tax Committee was estimated by consumers of tax services in the Almaty city, Pavlodar region, North-Kazakhstan region and East-Kazakhstan region. The average level of efficiencies in the range 79-85% occurred in Kyzylorda region, Akmola region, Aktobe region, Almaty region and Karaganda region.

In the South-Kazakhstan region, Zhambyl region, Mangistau region and Atyrau region, as well as in Astana city, a relatively low evaluation of performance of the tax authorities is observed (58-78%). It is noteworthy that in these areas, evaluation of the Tax Committee performance is virtually the same as the level of satisfaction with tax services.

Table 74. Efficiency and satisfaction in regions, 2011, %

	Efficiency of tax authorities	Satisfaction with the most common services
Kostanay region	99	100
West-Kazakhstan region	95	100
Almaty city	90	97
Pavlodar region	90	99
North-Kazakhstan region	90	96
East-Kazakhstan region	89	92
Kyzylorda region	85	96
Akmola region	84	90
Aktobe region	82	80
Almaty region	82	88
Karaganda region	79	92
South-Kazakhstan region	78	77
Zhambyl region	76	82
Astana city	74	57
Mangistau region	71	70
Atyrau region	58	56
Total	84	86

Part II. SURVEY OF POPULATION

Demographic Information

Sociological survey of the project "Monitoring and evaluation of tax services in Kazakhstan" covered 864 people from all regions of Kazakhstan. Demographic characteristics of respondents are presented in the table:

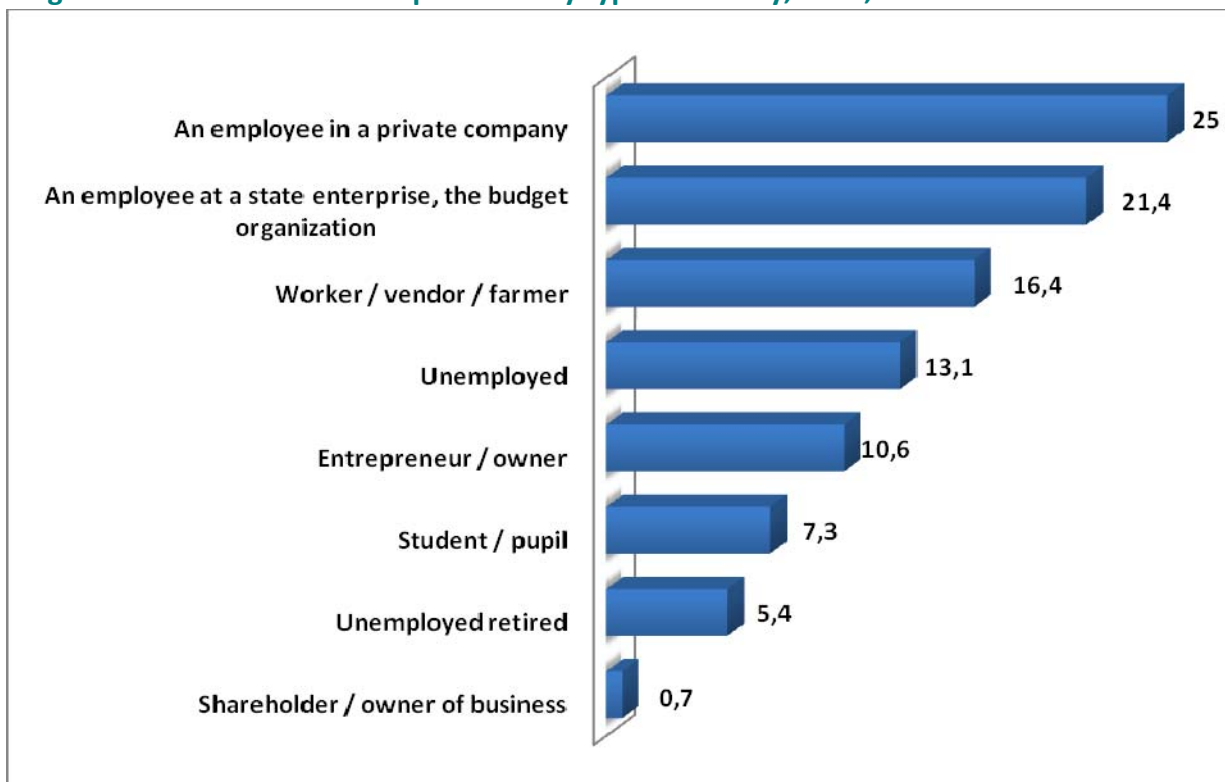
Table 75. Distribution of respondents by age, gender, nationality and level of education, 2011, N=864.

Demographic information		Amount	%
Total		864	100%
Gender	Men	360	42%
	Women	504	58%
Age	18-24	179	21%
	25-34	246	29%
	35-44	201	23%
	45-54	153	18%
	55-64	66	8%
	65 and older	19	2%
Nationality	Kazakh	556	64%
	Russian	251	29%
	Other nationalities	57	7%
Level of education	Lower secondary education	46	5%
	Secondary and secondary special education	383	44%
	Higher education	435	50%

Data on gender, age, and nationality are almost corresponding with the statistics, that is, sampling frame is representative for the population of Kazakhstan according to given characteristics.

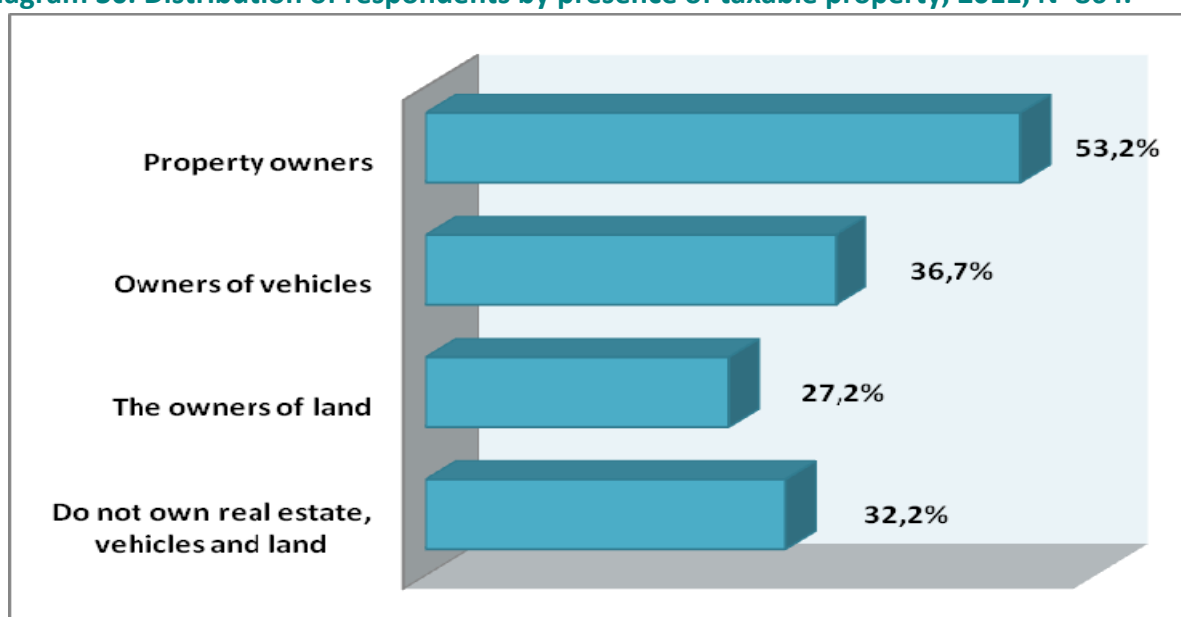
By the kind of activity respondents are mostly (75%) economically active population, unemployed - 13%, students /pupils - 7%, non-working pensioners - 5%. Occupation of the respondents is shown in Figure 30

Diagram 29. Distribution of respondents by type of activity, 2011, N=864.



In terms of the taxable property respondents were divided as follows:

Diagram 30. Distribution of respondents by presence of taxable property, 2011, N=864.



In the survey, all respondents were asked: "Have you heard that in 2013 general declaration of personal income will be introduced?" According to the results of answers to this question, we note that the majority (68%) have not heard of such information.

Relatively low awareness of the universal declaration (below 20%), which is scheduled for 2013, is noted in the Pavlodar region, Astana city, Akmola region, Almaty region and East-Kazakhstan region.

Awareness of respondents of this information by region is shown in the table below.

Table 76. Distribution of respondents aware of universal declaration of incomes in regions of Kazakhstan, 2011, N=279.

Region	%
West-Kazakhstan region	54,0
Kostanay region	52,9
Kyzylorda region	46,7
Aktobe region	46,3
Almaty city	45,4
Karaganda region	38,0
Mangistau region	34,0
Zhambyl region	28,0
North-Kazakhstan region	26,7
South-Kazakhstan region	25,0
Atyrau region	24,0
Akmola region	18,0
Almaty region	18,0
East-Kazakhstan region	18,0
Astana city	17,6
Pavlodar region	10,0
Totally aware in Kazakhstan:	32,3

Initial data

Frequency of Applying of the Population to the Tax Authorities

According to the methodology of the study of population, the survey covered urban and rural population aged 18 years and older who received one of three services in the tax authorities: the registration of the taxpayer; issuance of certificate on existing/absence of tax debts and an explanation of tax law.

Receiving such common services as registration of the taxpayer and issuance of certificate on existing/absence of tax debt, the respondents mainly applied to the tax authority once a year.

In the process of receiving these services, taxpayers usually attend the tax authorities 2 times. Attendance of the tax authorities of 3 or more times noted in Akmola region, Zhambyl region, Atyrau region, Karaganda region and Kostanay region.

Timeframes and Deadlines for Services

According to a survey in 2011, waiting time to receive a tax services decreased. In the country in general it is about 25 minutes on average.

Diagram 31. Time of waiting in a queue, minutes, 2007 – 2011.

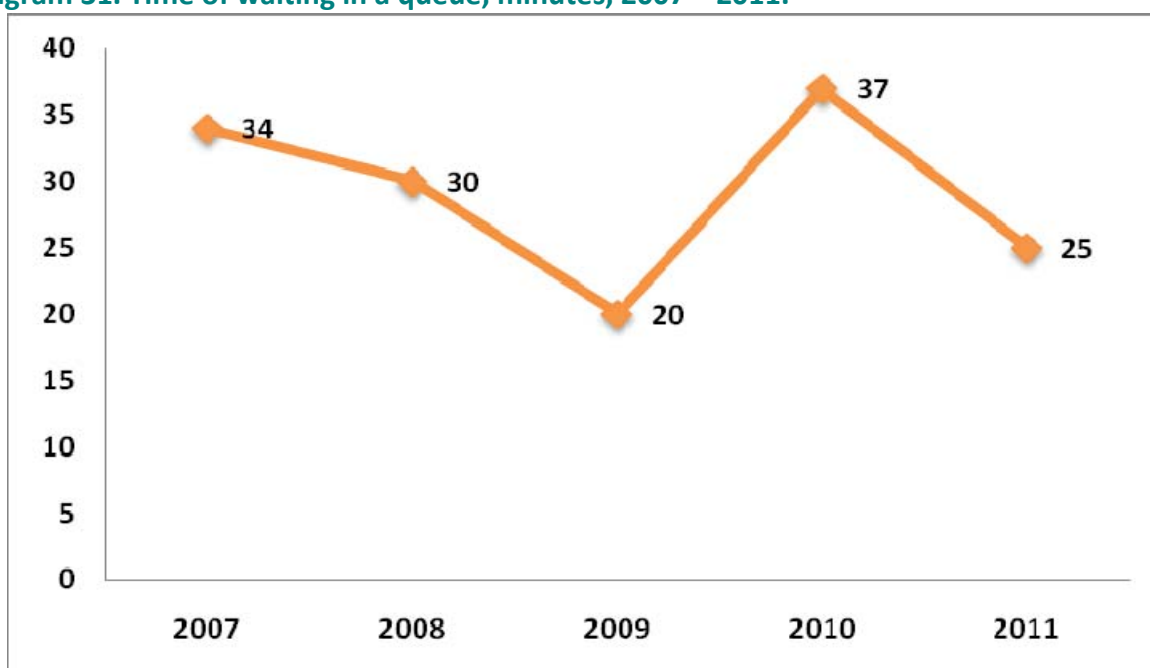


Table 77. Time of waiting in a queue, 2011, N=864.

	Average, min	Maximum, hours
Astana city	71	5,5
Atyrau region	54	4
Almaty region	36	4
Zhambyl region	34	3
Mangistau region	26	2,3
Kyzylorda region	24	1,5
Akmola region	23	5
Aktobe region	19	1
East-Kazakhstan region	18	1,5
Karaganda region	16	2
North-Kazakhstan region	16	0,7
South-Kazakhstan region	14	1,3
Kostanay region	12	1
West-Kazakhstan region	11	1
Almaty city	9	0,7
Pavlodar region	9	0,3
Average for Kazakhstan	25	5,5

In the context of regions the following results can be observed:

- The minimum waiting time (up to 11 minutes) is pointed out in Almaty city, Pavlodar region and West-Kazakhstan region;
- About 20 minutes are waiting people from Aktobe region, East-Kazakhstan region, Karaganda region, Kostanay region, North-Kazakhstan region and South-Kazakhstan region;
- Up to 30 minutes are waiting in queues people in Akmola region, Kyzylorda region and Mangistau region;
- The longest time of waiting in a queue is for residents of Astana city - about an hour on average.

The maximum duration of waiting in a queue is up to 5.5 hours, also recorded in Astana city.

The time taken to provide tax services to the public reduced. From the moment of delivery of documents, according to the results of a survey in 2011, it takes an average of 3 days. In 2010 it took an average of 4 days. One percent of respondents (9 people) reported that they had to wait for the provision of services from 1 to 3 months. In the whole republic, longer waiting times for services were identified in the Atyrau region and Zhambyl region.

Registration or changing the data of the taxpayer, on average, takes 3 days; it's less than last year's data of 1.3 days. The same applies to receiving a certificate on the absence or presence of the tax debt: on average it takes 3 days (in 2010 - 3.1 days, virtually no change). For written, electronic appeal for an explanation of tax law, the respondents waited for the result on average of 4 days, maximum 1 month. Time-limit was decreased significantly compared to 2010 (9 days on average and maximum 2 months)

Table 78. Time-lines for waiting of a service, days, 2009 - 2011.

	Average, days			Maximum, months		
	2009	2010	2011	2009	2010	2011
Registration of a taxpayer	3,6	4,3	3	1	4	3
Issuing the certificate on absence (presence) of tax debts	3,1	3,1	3	2	3	3
Written, electronic appeal	-	9	4	-	2	1
Total	3,4	4	3	2	4	3

Mistakes and Losses

Cases of lost documents by tax officers noted in Pavlodar region, Akmola region, Kyzylorda region, Zhambyl region, as well as in the cities of Astana and Almaty. 9 respondents reported results of such cases, accounting for 0.9% of the total sample.

The fact that mistakes were made in the documents issued was reported by 20 (2.3%) of respondents. Basically, these facts were in Astana city (10%), Kyzylorda (7%) and Almaty (6%) regions.

Note that compared to 2010 time needed to fix errors decreased significantly. If in 2010 on average it took about 4 hours to fix mistakes, in 2011 to eliminate the errors takes about 1

hour. In 2010, the maximum time was noted 1 month, in a poll this year, the maximum time - 10 days.

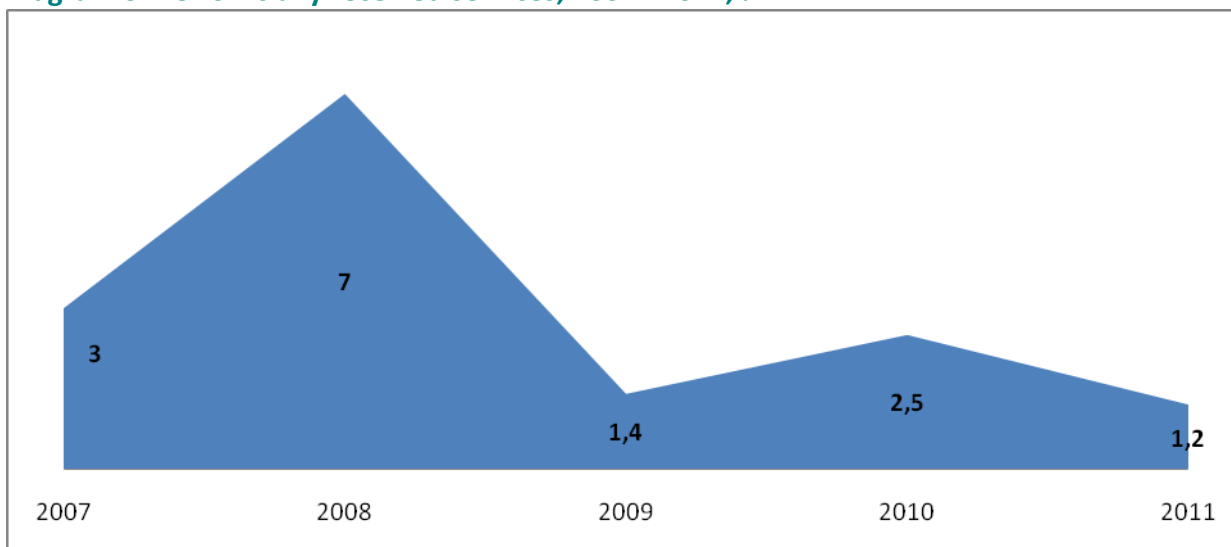
An Informal Receiving of Services

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

It can be assumed that the ongoing anti-corruption measures have some success, as the results of opinion polls show the declining share of the population using unofficial receipt of tax services. Only 1.2% of respondents in 2011 were given an illegal fee upon receipt of tax services. This is a 1.3% decrease over the previous year (2.5% in 2010), but closer to the level of 2009 (1.4% in 2009). Mediators were used only by 0.6% of respondents; in 2010 this percentage was higher - 3%. We also note that 3.2% of respondents in 2011 refused to answer questions about obtaining an informal tax services.

The highest level of informal services received was recorded in 2008. In that year the study was extended to other tax services, possibly including registration tax with the highest percentage of illegal remuneration.

Diagram 32. Unofficially received services, 2007 - 2011, %



The amount of remuneration, even if they were gifts, valued in domestic currency. According to the results of 2011, the size of the informal reward increased almost twice, compared with 2010 (in 2010 - 4800 tenge, in 2011 - 9570 tenge). If in 2010 the remuneration ranged from 500 to 30 000 tenge, this year it varies from 1,000 to 30,000 tenge.

Satisfaction of Population with the Quality of Tax Authorities' Public Services

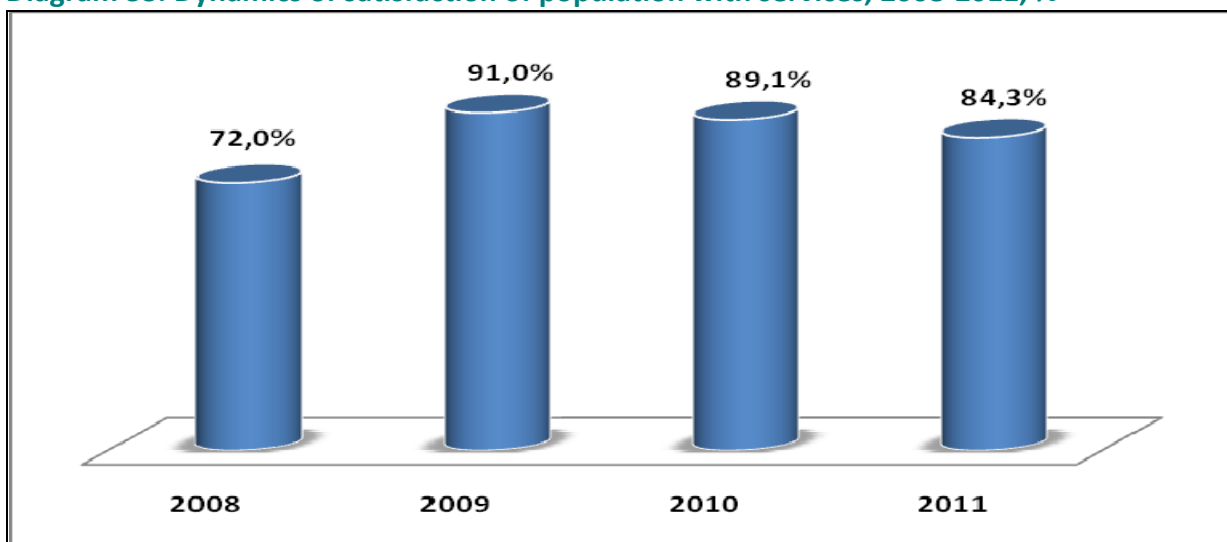
Satisfaction with the recipient's service consists not only of estimation of the outcome (received a certificate, Applicable Number of the taxpayer and the like), but also an assessment of the interaction. It is therefore necessary to provide the characteristics of the service and maintenance options. Even achieving the result, for example, received a certificate of non-tax debt; the receiver of the services will remain unfulfilled if the process of interaction with tax officials left much to be desired. But even with the friendliest procedures, the recipient of the service will be dissatisfied, if it turns out that he had received poor service, for example, issued certificate contains errors. That is why these two parameters are interrelated.

Dynamics of Satisfaction 2010-2011

One of the characteristics of any service is the variability of quality. This is objectively determining the level of variability of quality of services, even within a single service or agency.

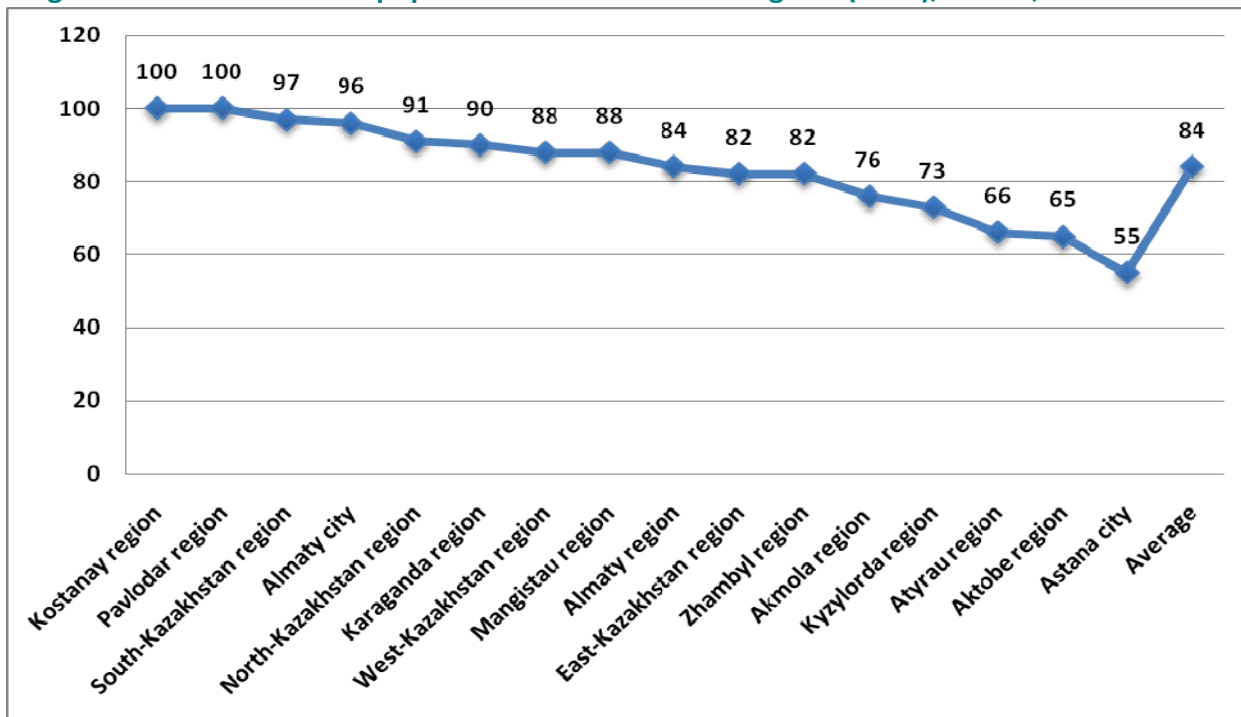
According to a survey in 2011, satisfaction with public services of tax authorities on average had deteriorated by 4.8% compared to 2010.

Diagram 33. Dynamics of satisfaction of population with services, 2008-2011, %



Relatively low satisfaction with the quality of tax services in general is observed in Astana city, Atyrau and Aktobe regions.

Diagram 34. Satisfaction of population with services in regions (2011), N=864, %



In terms of regions of the satisfaction rate is as follows:

Table 79. Changes in indicators of satisfaction by regions, 2008-2011, %

	2008	2009	2010	2011	Difference 2010-2011
Average	72%	91%	89,1%	84,3%	-5
Improved					
Almaty city	77%	84%	70,4%	96,3%	26%
West-Kazakhstan region	87%	92%	77,8%	88,0%	10%
Kostanay region	79%	98%	97,8%	100,0%	2%
Mangistau region	41%	89%	86,7%	88,0%	1,3%
The same					
South-Kazakhstan region	81%	97%	96,7%	96,7%	0%
Pavlodar region	71%	98%	100,0%	100,0%	0%
Worsen					
Astana city	90%	85%	56,0%	54,9%	-1%
Almaty region	64%	96%	87,9%	84,0%	-4%
North-Kazakhstan region	95%	98%	97,7%	91,1%	-7%
Significantly worsen					
Karaganda region	64%	88%	100,0%	90,0%	-10%
Zhambyl region	84%	82%	97,9%	82,0%	-16%
East-Kazakhstan region	73%	88%	98,0%	82,0%	-16%
Atyrau region	70%	91%	82,7%	66,0%	-17%
Kyzylorda region	51%	82%	91,1%	73,3%	-18%
Akmola region	83%	95%	95,5%	76%	-20%
Aktobe region	85%	93%	93,3%	64,8%	-28%

The two regions have significantly improved their performance on the quality of services in general, the city of Almaty (26%) and West-Kazakhstan region (10%). Note that Kostanay reached 100% of public satisfaction with the quality of services provided by the tax authorities.

Two areas have not changed their rates; these are Pavlodar region and South-Kazakhstan region.

Three regions slightly worsened their performance: the city of Astana, Almaty region and North-Kazakhstan region - from 1 to 7%.

A significant deterioration is observed in the Aktobe region (28% ↓). The other six areas of deterioration from 10 to 20% ↓ are Akmola region, Kyzylorda region, Atyrau region, Zhambyl region, East-Kazakhstan region and Karaganda region.

In the survey, respondents who reported low levels of satisfaction were asked open-ended question: "Please provide reasons for your dissatisfaction?" The respondents' answers are presented in the table below.

Table 80. Reasons of dissatisfaction with received services, N=136

Time-lines and receiving of information – 60,2%
Queues
Long time of serving
Not complied with terms of service
Not all service windows work
Increase the number of windows for the reception and delivery of documents
Reduce the time of issue of certificates
From tax committee’s employees – 41,8%
Need to politely explain/ not wanting to communicate with the public
Not satisfied with the competence of employees
The low level of organization of employees of the Tax Committee
Employees of the Tax Committee constantly run to consult superiors; do not know the answers to the questions
Solve their personal issues during working hours
Need to increase the number of employees of the Tax Committee
Awkward dinner time and work; needed to staff of the Tax Committee to have diners alternately, so service was not interrupted
There is no required on-site employee / long wait / absence from work of employees
Rude attitude / non-observance of ethics
Increase the personal interest of employees of the Tax Committee to improve the situation
Procedures – 36,3%
Have to make a lot of adjustments on filled documents
There is no information to retrieve documents
There are extra incomprehensible graphs in forms
Make mistakes in the issued documents
Forms only in the Kazakh language, no help from the staff with the Russian translation
Made a mistake in taxpayer’s number
Free consultations are required, not only paid
simplify forms
Repeated visits to the Tax Committee because of mistakes made or not ready documents
Comfort and service – 27,3%
Perform automatic registration without attendance to the Tax Committee
Lack of facilities for waiting / poor conditions
Very small space of the Tax Committee
Improve the conditions of standby, set tables and chairs / air-conditioning
Put the boilers with water to customers
The lack of places for car parking
The absence of electronic queue
Make a cash register in the Tax Committee for the payment of all charges
No information and pointers for obtaining / moving the offices of the Tax Committee
Information-technical support – 14,6%
Computers often freeze
Improve in the villages and in the Tax Committee the quality of the Internet
Replace computers and technology in the Tax Committee for a more modern and powerful technologies appropriate
Need to send a receipt by mail
Increase the number of terminals and computers in the Tax Committee

Satisfaction of Population with Services by Sections

Timeframes and Deadlines

Compared to last year, the situation with satisfaction with the timing of the service quality in Astana city has improved (in 2010 - 38.5% in 2011 - 58.3%), but nevertheless, as before this is one of the lowest rates across regions. The lowest rate of satisfaction with the timing is observed in the Atyrau region - 57%, decreasing by 5% compared to last year.

The lowest rates of satisfaction are reported for the criterion of "time of waiting in a queue" in Astana city - 41%, and in the Atyrau region by the criterion of "Compliance with deadlines» - 50%.

Table 81. Satisfaction with time indicators for services' quality in regions (2011), N=864, %

	Time of waiting in a queue	Compliance with deadlines	Set time for a service	Time needed to gather the documents	Time frame and time costs generally
Astana city	41,2	62,7	66,7	62,7	58,3
Almaty city	94,4	93,5	92,6	71,3	88,0
Akmola region	74,0	82,0	74,0	76,0	76,5
Aktobe region	63,0	85,2	83,3	63,0	73,6
Almaty region	64,0	82,0	88,0	76,0	77,5
Atyrau region	58,0	50,0	54,0	66,0	57,0
East-Kazakhstan region	72,0	94,0	94,0	84,0	86,0
Zhambyl region	82,0	84,0	82,0	76,0	81,0
West-Kazakhstan region	90,0	98,0	94,0	94,0	94,0
Karaganda region	80,0	94,0	92,0	96,0	90,5
Kostanay region	92,2	98,0	98,0	100,0	97,1
Kyzylorda region	88,9	91,1	88,9	77,8	86,7
Mangistau region	88,0	82,0	80,0	82,0	83,0
Pavlodar region	92,0	100,0	100,0	98,0	97,5
North-Kazakhstan region	88,9	91,1	95,6	80,0	88,9
South-Kazakhstan region	96,7	83,3	65,0	80,0	81,3
Average for Kazakhstan	80,1	86,1	84,5	79,5	82,6

Table 82. Rating of regions by level of satisfaction with time parameters when receiving a tax service, 2011, N=864, %

Time frame and time costs in general	
Leaders	
Pavlodar region	97,5
Kostanay region	97,1
West-Kazakhstan region	94
Karaganda region	90,5
Middle echelon	
North-Kazakhstan region	88,9
Almaty city	88
Kyzylorda region	86,7
East-Kazakhstan region	86
Mangistau region	83
South-Kazakhstan region	81,3
Zhambyl region	81
Almaty region	77,5
Akmola region	76,5
Aktobe region	73,6
Outsiders	
Astana city	58,3
Atyrau region	57
Average for Kazakhstan	
	82,6

Procedure

Relatively low satisfaction with procedure parameters is observed in the Atyrau region - 68%, and in Astana city - 73.2%.

Of all the regions in the Atyrau region the lowest satisfaction with clarity and easiness of procedure (54%) is observed, while in other regions, this indicator is not below 69% (Astana city).

The situation is good with an apprehensibility of forms and blanks; satisfaction with this indicator is not below 76% and the average for Kazakhstan is close to 90%. Residents of Kyzylorda region and Atyrau region and Astana city are relatively less satisfied with validity of the required documents.

Table 83. Satisfaction with the procedure (2011), N=864, %

	Apprehensibility and easiness of a procedure	Apprehensibility of forms and blanks	Validity of requested documents	Procedure in general
Astana city	68,6	76,5	74,5	73,2
Almaty city	92,6	92,6	93,5	92,9
Akmola region	76,0	84,0	80,0	80,0
Aktobe region	87,0	90,7	92,6	90,1
Almaty region	78,0	84,0	96,0	86,0
Atyrau region	54,0	76,0	74,0	68,0
East-Kazakhstan region	86,0	90,0	98,0	91,3
Zhambyl region	90,0	90,0	78,0	86,0
West-Kazakhstan region	90,0	94,0	96,0	93,3

Karaganda region	94,0	92,0	96,0	94,0
Kostanay region	98,0	94,0	98,0	96,7
Kyzylorda region	88,9	75,6	73,3	79,3
Mangistau region	88,0	92,0	88,0	89,3
Pavlodar region	100,0	98,0	100,0	99,3
North-Kazakhstan region	91,1	95,6	82,2	89,6
South-Kazakhstan region	81,7	90,0	80,0	83,9
Average for Kazakhstan	85,8	89,1	88,1	87,7

Table 84. Rating of regions by level of satisfaction of population with procedure of tax services' receiving, 2011, N=864, %

Procedure of tax service receiving in general	
Leaders	
Pavlodar region	99,3
Kostanay region	96,7
Karaganda region	94
West-Kazakhstan region	93,3
Almaty city	92,9
East-Kazakhstan region	91,3
Aktobe region	90,1
Middle echelon	
North-Kazakhstan region	89,6
Mangistau region	89,3
Almaty region	86
Zhambyl region	86
South-Kazakhstan region	83,9
Akmola region	80
Outsiders	
Kyzylorda region	79,3
Astana city	73,2
Atyrau region	68
Average for Kazakhstan	
	87,7

Forms, Examples of Documents, Indices, Language of a Service

According to a survey in 2011, Atyrau region distinguished the lowest settings of this unit, the average satisfaction declined from 91% in 2010 to 58% in 2011. The main reason for dissatisfaction in the Atyrau region is incomprehensible information of where to go, less than half of respondents (44%) are satisfied by this parameter.

Table 85. Blanks, examples of documents, indices, language (2011), N=864, %

	Availability of blanks	Availability of examples	Clear information on "where to go"	Availability of language of received information and service	Blanks, examples, indices, language
Astana city	76,5	82,4	74,5	84,3	79,4
Almaty city	93,5	97,2	92,6	90,7	93,5
Akmola region	74,0	70,0	78,0	88,0	77,5
Aktobe region	96,3	92,6	77,8	98,1	91,2
Almaty region	92,0	98,0	80,0	98,0	92,0
Atyrau region	68,0	64,0	44,0	56,0	58,0
East-Kazakhstan region	96,0	96,0	86,0	94,0	93,0
Zhambyl region	90,0	90,0	88,0	92,0	90,0
West-Kazakhstan region	100,0	96,0	100,0	100,0	99,0
Karaganda region	96,0	100,0	92,0	98,0	96,5
Kostanay region	100,0	98,0	98,0	92,0	97,0
Kyzylorda region	93,3	88,9	75,6	84,4	85,6
Mangistau region	80,0	94,0	88,0	90,0	88,0
Pavlodar region	100,0	100,0	96,0	100,0	99,0
North-Kazakhstan region	97,8	93,3	91,1	100,0	95,6
South-Kazakhstan region	65,0	61,7	71,7	80,0	69,6
Average for Kazakhstan	88,7	89,2	83,9	90,7	88,1

Table 86. Rating of regions by level of satisfaction with availability of blanks, examples of documents, indices when receiving a tax service, 2011, N=864, %

Blanks, examples, indices in general	
Leaders	
West-Kazakhstan region	99
Pavlodar region	99
Kostanay region	97
Karaganda region	96,5
North-Kazakhstan region	95,6
Almaty city	93,5
East-Kazakhstan region	93
Almaty region	92
Aktobe region	91,2
Zhambyl region	90
Middle echelon	
Mangistau region	88
Kyzylorda region	85,6
Astana city	79,4
Akmola region	77,5
Outsiders	
South-Kazakhstan region	69,6
Atyrau region	58
Average for Kazakhstan	88,1

Timeliness and Pithiness of Information about Tax Services

Relatively low satisfaction with timeliness and pithiness of information is observed in the Atyrau region (54%), this indicator decreased by 22% compared to last year (76% in 2010).

At the same time in Astana city there is a significant improvement (32%) of the general indicator of pithiness and timeliness of information from 48% in 2010 to 80% in 2011.

Elsewhere an average satisfaction rate with parameters of the section is not less than 73%.

Table 87. Satisfaction with timeliness and pithiness of information (2011), N=864, %

	Timeliness of information	Pithiness of information	Timeliness and pithiness of information
Astana city	78,4	82,4	80,4
Almaty city	93,5	89,8	91,7
Akmola region	78,0	68,0	73,0
Aktobe region	77,8	85,2	81,5
Almaty region	86,0	92,0	89,0
Atyrau region	54,0	54,0	54,0
East-Kazakhstan region	90,0	94,0	92,0
Zhambyl region	88,0	86,0	87,0
West-Kazakhstan region	98,0	98,0	98,0
Karaganda region	92,0	90,0	91,0
Kostanay region	96,0	94,0	95,0
Kyzylorda region	80,0	77,8	78,9
Mangistau region	88,0	86,0	87,0
Pavlodar region	100,0	100,0	100,0
North-Kazakhstan region	97,8	93,3	95,6
South-Kazakhstan region	91,7	85,0	88,3
Average for Kazakhstan	87,5	86,6	87,0

Table 88. Rating of regions by level of satisfaction with timeliness and pithiness of information when receiving a tax service, 2011, N=864, %

Timeliness and pithiness of information	
Leaders	
Pavlodar region	100
West-Kazakhstan region	98
North-Kazakhstan region	95,6
Kostanay region	95
East-Kazakhstan region	92
Almaty city	91,7
Karaganda region	91
Middle echelon	
Almaty region	89
South-Kazakhstan region	88,3
Zhambyl region	87
Mangistau region	87
Aktobe region	81,5
Astana city	80,4
Kyzylorda region	78,9
Akmola region	73
Outsiders	
Atyrau region	54
Average for Kazakhstan	
	87

Availability of Background Information

In general, there is a substantial increase in the average satisfaction with the availability of background information (in the information window, on billboards, via Internet or by telephone), compared with 2010, by 14%.

Inhabitants of the Atyrau region are less satisfied with availability of - 47%, but this indicator is more than last year's by nearly 7%. Providing information on services in the information window, and the stands is the lowest in the Atyrau region (52%). 6 regions have indicator of accessing information via the Internet lower than 57%, but the biggest problems are in Kostanay region, Atyrau and Almaty regions.

Table 89. Satisfaction with availability of information (2011), N=864, %

	Availability of information in information windows and at stands	Information, available via Internet	Availability of information by phone	General availability of information
Astana city	82,4	78,4	68,6	76,5
Almaty city	89,8	70,4	87,0	82,4
Akmola region	70,0	80,0	82,0	77,3
Aktobe region	90,7	57,4	61,1	69,8
Almaty region	86,0	42,0	54,0	60,7
Atyrau region	52,0	46,0	44,0	47,3
East-Kazakhstan region	94,0	60,0	66,0	73,3
Zhambyl region	86,0	76,0	78,0	80,0
West-Kazakhstan region	96,0	64,0	100,0	86,7
Karaganda region	96,0	56,0	66,0	72,7
Kostanay region	96,0	41,2	52,9	63,4
Kyzylorda region	66,7	68,9	68,9	68,1
Mangistau region	86,0	68,0	68,0	74,0
Pavlodar region	94,0	62,0	88,0	81,3
North-Kazakhstan region	86,7	51,1	62,2	66,7
South-Kazakhstan region	73,3	70,0	71,7	71,7
Average for Kazakhstan	84,7	66,1	73,8	74,9

Table 90. Rating of regions by level of satisfaction of population with availability of information when receiving a tax service, 2011, N=864, %

General availability of information	
Leaders	
West-Kazakhstan region	86,7
Almaty city	82,4
Pavlodar region	81,3
Zhambyl region	80
Middle echelon	
Akmola region	77,3
Astana city	76,5
Mangistau region	74
East-Kazakhstan region	73,3
Karaganda region	72,7
South-Kazakhstan region	71,7
Outsiders	
Aktobe region	69,8
Kyzylorda region	68,1
North-Kazakhstan region	66,7
Kostanay region	63,4

Almaty region	60,7
Atyrau region	47,3
Average for Kazakhstan	74,9

Organization of Work

Accessibility of tax authorities' employees in the workplace and opportunities for receiving services in a single window are relatively low in the Atyrau region, where the indicator is lower than last year's by 7%. In Astana city, on the contrary, this indicator increased by 18.5% (56% in 2010 and 74.5% in 2011).

Table 91. Satisfaction with organization of work (2011), %.

	Presence of workers at their work places	Receiving a service in one window	One window and presence of worker
Astana city	76,5	72,5	74,5
Almaty city	95,4	93,5	94,4
Akmola region	92,0	84,0	88,0
Aktobe region	70,4	74,1	72,2
Almaty region	86,0	86,0	86,0
Atyrau region	56,0	66,0	61,0
East-Kazakhstan region	84,0	90,0	87,0
Zhambyl region	92,0	84,0	88,0
West-Kazakhstan region	100,0	96,0	98,0
Karaganda region	100,0	92,0	96,0
Kostanay region	98,0	94,0	96,0
Kyzylorda region	88,9	82,2	85,6
Mangistau region	88,0	80,0	84,0
Pavlodar region	100,0	100,0	100,0
North-Kazakhstan region	95,6	93,3	94,4
South-Kazakhstan region	83,3	83,3	83,3
Average for Kazakhstan	88,3	86,5	87,4

Table 92. Rating of regions by level of satisfaction with organization of work in tax authorities, 2011, N=864, %

Organization of work in general	
Leaders	
Pavlodar region	100
West-Kazakhstan region	98
Karaganda region	96
Kostanay region	96
Almaty city	94,4
North-Kazakhstan region	94,4
Middle echelon	
Akmola region	88
Zhambyl region	88
East-Kazakhstan region	87
Almaty region	86
Kyzylorda region	85,6
Mangistau region	84
South-Kazakhstan region	83,3

Astana city	74,5
Aktobe region	72,2
Outsiders	
Atyrau region	61
Average for Kazakhstan	87,4

Personnel

In the past study it was noted: "As it has been shown in previous studies, the desire of staff to help is an essential characteristic and correlates with high quality of services. Where this indicator is low, we can immediately predict poor quality of services ". This statement is confirmed by the opinions of legal entities; so, by the results of in-depth interviews, the most important factors influencing the assessment of service quality in general are competence, courtesy and attention of tax officials.

On average in Kazakhstan, staff was estimated at 86.5%, which is 4% higher than last year (in 2010 - 82.5%). Average value of the indicator remained virtually unchanged in the Atyrau region (in 2010 - 51.9% in 2011 - 51.3%). But as regards the criteria of this unit, we note that the satisfaction of the competent employees has increased by 6%, while satisfaction with such criterion as the desire of employees to help the population decreased by 8%.

Table 93. Satisfaction with personnel (2011), %

	Staff's competence	Staff's politeness	Staff's willingness to help	Estimation of staff
Astana city	76,5	76,5	72,5	75,2
Almaty city	95,4	95,4	95,4	95,4
Akmola region	78,0	86,0	84,0	82,7
Aktobe region	66,7	70,4	66,7	67,9
Almaty region	92,0	96,0	88,0	92,0
Atyrau region	58,0	54,0	42,0	51,3
East-Kazakhstan region	100,0	100,0	96,0	98,7
Zhambyl region	90,0	88,0	82,0	86,7
West-Kazakhstan region	100,0	100,0	100,0	100,0
Karaganda region	96,0	96,0	92,0	94,7
Kostanay region	98,0	94,0	88,0	93,3
Kyzylorda region	86,7	88,9	84,4	86,7
Mangistau region	76,0	76,0	74,0	75,3
Pavlodar region	100,0	100,0	100,0	100,0
North-Kazakhstan region	95,6	93,3	95,6	94,8
South-Kazakhstan region	71,7	75,0	81,7	76,1
Average for Kazakhstan	86,7	87,5	85,2	86,5

Table 94. Rating of regions by level of satisfaction of population with tax authorities' employees, 2011, N=864, %

Estimation of staff in general	
Leaders	
West-Kazakhstan region	100
Pavlodar region	100
East-Kazakhstan region	98,7
Almaty city	95,4
North-Kazakhstan region	94,8
Karaganda region	94,7
Kostanay region	93,3
Almaty region	92
Middle echelon	
Zhambyl region	86,7
Kyzylorda region	86,7
Akmola region	82,7
South-Kazakhstan region	76,1
Mangistau region	75,3
Astana city	75,2
Outsiders	
Aktobe region	67,9
Atyrau region	51,3
Average for Kazakhstan	86,5

Information-Technical Support

In general, it should be noted that of all the components of quality assessment of tax services, the population is the least satisfied with the information and technical support of the tax authorities.

Table 95. Satisfaction with informational technologies, 2011, N=864, %

	Servers and computers rate	Software	Terminals accessibility	Quality of information-technological support
Astana city	52,9	51,0	68,6	57,5
Almaty city	70,4	76,9	74,1	73,8
Akmola region	78,0	76,0	76,0	76,7
Aktobe region	42,6	35,2	38,9	38,9
Almaty region	36,0	38,0	38,0	37,3
Atyrau region	38,0	44,0	42,0	41,3
East-Kazakhstan region	46,0	44,0	44,0	44,7
Zhambyl region	86,0	88,0	86,0	86,7
West-Kazakhstan region	40,0	46,0	46,0	44,0
Karaganda region	70,0	66,0	70,0	68,7
Kostanay region	76,5	78	58,8	71,1
Kyzylorda region	62,2	77,8	73,3	71,1
Mangistau region	76,0	78,0	78,0	77,3
Pavlodar region	78,0	78,0	80,0	78,7
North-Kazakhstan region	46,7	51,1	48,9	48,9
South-Kazakhstan region	83,3	80,0	80,0	81,1
Average for Kazakhstan	63,7	65,3	66,0	65,0

This indicator improved compared with 2010 by 13% (52% in 2010, 65% in 2011), but still it is marked by the lowest satisfaction, compared with the other components. In six regions a satisfaction with this indicator is below 50%: Almaty region, Aktobe region, Atyrau region, East-Kazakhstan region, West-Kazakhstan region and South-Kazakhstan region.

Table 96. Rating of regions by level of satisfaction with informational-technical support of tax authorities, 2011, N=864, %

Informational-technical support in general	
Leaders	
Zhambyl region	86,7
South-Kazakhstan region	81,1
Middle echelon	
Pavlodar region	78,7
Mangistau region	77,3
Akmola region	76,7
Almaty city	73,8
Kostanay region	71,1
Kyzylorda region	71,1
Karaganda region	68,7
Astana city	57,5
Outsiders	
North-Kazakhstan region	48,9
East-Kazakhstan region	44,7
West-Kazakhstan region	44
Atyrau region	41,3
Aktobe region	38,9
Almaty region	37,3
Average for Kazakhstan	65

Conditions of Receiving a Service

Average satisfaction with related services and the terms of the expectations is estimated lower than 50% in the Atyrau region and Aktobe regions. In other regions, the majority of the population satisfied with the components of this indicator, the level of satisfaction varies from 66.7% in the Kyzylorda region up to 96% in Pavlodar region.

Table 97. Satisfaction with comfort (2011), %

	Related services (bank, photocopying)	Conditions of waiting (chairs, tables, conditioners, toilets)	Related services and conditions of waiting in general
Astana city	74,5	74,5	74,5
Almaty city	75,0	88,0	81,5
Akmola region	70,0	74,0	72,0
Aktobe region	38,9	55,6	47,2
Almaty region	64,0	80,0	72,0
Atyrau region	52,0	36,0	44,0
East-Kazakhstan region	60,0	86,0	73,0
Zhambyl region	80,0	76,0	78,0
West-Kazakhstan region	64,0	78,0	71,0
Karaganda region	72,0	94,0	83,0

Kostanay region	94,1	90,2	92,2
Kyzylorda region	55,6	77,8	66,7
Mangistau region	84,0	74,0	79,0
Pavlodar region	100,0	92,0	96,0
North-Kazakhstan region	75,6	88,9	82,2
South-Kazakhstan region	73,3	86,7	80,0
Average for Kazakhstan	71,4	79,4	75,4

Table 98. Rating of regions by level of satisfaction with conditions of receiving services, %

Conditions of receiving services in general	
Leaders	
Pavlodar region	96
Kostanay region	92,2
Middle echelon	
Karaganda region	83
North-Kazakhstan region	82,2
Almaty city	81,5
South-Kazakhstan region	80
Mangistau region	79
Zhambyl region	78
Astana city	74,5
East-Kazakhstan region	73
Akmola region	72
Almaty region	72
West-Kazakhstan region	71
Outsiders	
Kyzylorda region	66,7
Aktobe region	47,2
Atyrau region	44
Average for Kazakhstan	
	75,4

Summarizing the data on satisfaction with individual service quality parameters, we note that in the Atyrau region there is a relatively low satisfaction of the population in many ways.

Table 99. Satisfaction of population with tax services by sections and in general, 2011, N=864, %

	Timeframes and deadlines	Procedure	Blanks, examples, indices, language	Timeliness and pithiness of information	Availability of information	Organization of work process	Personnel	Quality of information-technical support	Conditions	Service in general
Astana city	58,3	73,2	79,4	80,4	76,5	74,5	75,2	57,5	74,5	72,2
Almaty city	88	92,9	93,5	91,7	82,4	94,4	95,4	73,8	81,5	88,2
Akmola region	76,5	80	77,5	73	77,3	88	82,7	76,7	72	78,2
Aktobe region	73,6	90,1	91,2	81,5	69,8	72,2	67,9	38,9	47,2	70,3
Almaty region	77,5	86	92	89	60,7	86	92	37,3	72	76,9
Atyrau region	57	68	58	54	47,3	61	51,3	41,3	44	53,5
East-Kazakhstan region	86	91,3	93	92	73,3	87	98,7	44,7	73	82,1
Zhambyl region	81	86	90	87	80	88	86,7	86,7	78	84,8
West-Kazakhstan region	94	93,3	99	98	86,7	98	100	44	71	87,1
Karaganda region	90,5	94	96,5	91	72,7	96	94,7	68,7	83	87,5
Kostanay region	97,1	96,7	97	95	63,4	96	93,3	71,1	92,2	89,1
Kyzylorda region	86,7	79,3	85,6	78,9	68,1	85,6	86,7	71,1	66,7	78,7
Mangistau region	83	89,3	88	87	74	84	75,3	77,3	79	81,9
Pavlodar region	97,5	99,3	99	100	81,3	100	100	78,7	96	94,6
North-Kazakhstan region	88,9	89,6	95,6	95,6	66,7	94,4	94,8	48,9	82,2	84,1
South-Kazakhstan region	81,3	83,9	69,6	88,3	71,7	83,3	76,1	81,1	80	79,5
Average for Kazakhstan	82,3	87,1	87,8	86,4	72,0	86,8	85,7	62,4	74,5	80,6

Table 100. Rating of regions by level of satisfaction with services in general, 2011, N=864, %

Satisfaction with tax services in general as average for sections	
Leaders	
Pavlodar region	94,6
Middle echelon	
Kostanay region	89,1
Almaty city	88,2
Karaganda region	87,5
West-Kazakhstan region	87,1
Zhambyl region	84,8
North-Kazakhstan region	84,1
East-Kazakhstan region	82,1
Mangistau region	81,9
South-Kazakhstan region	79,5
Kyzylorda region	78,7
Akmola region	78,2
Almaty region	76,9
Astana city	72,2
Aktobe region	70,3
Outsiders	

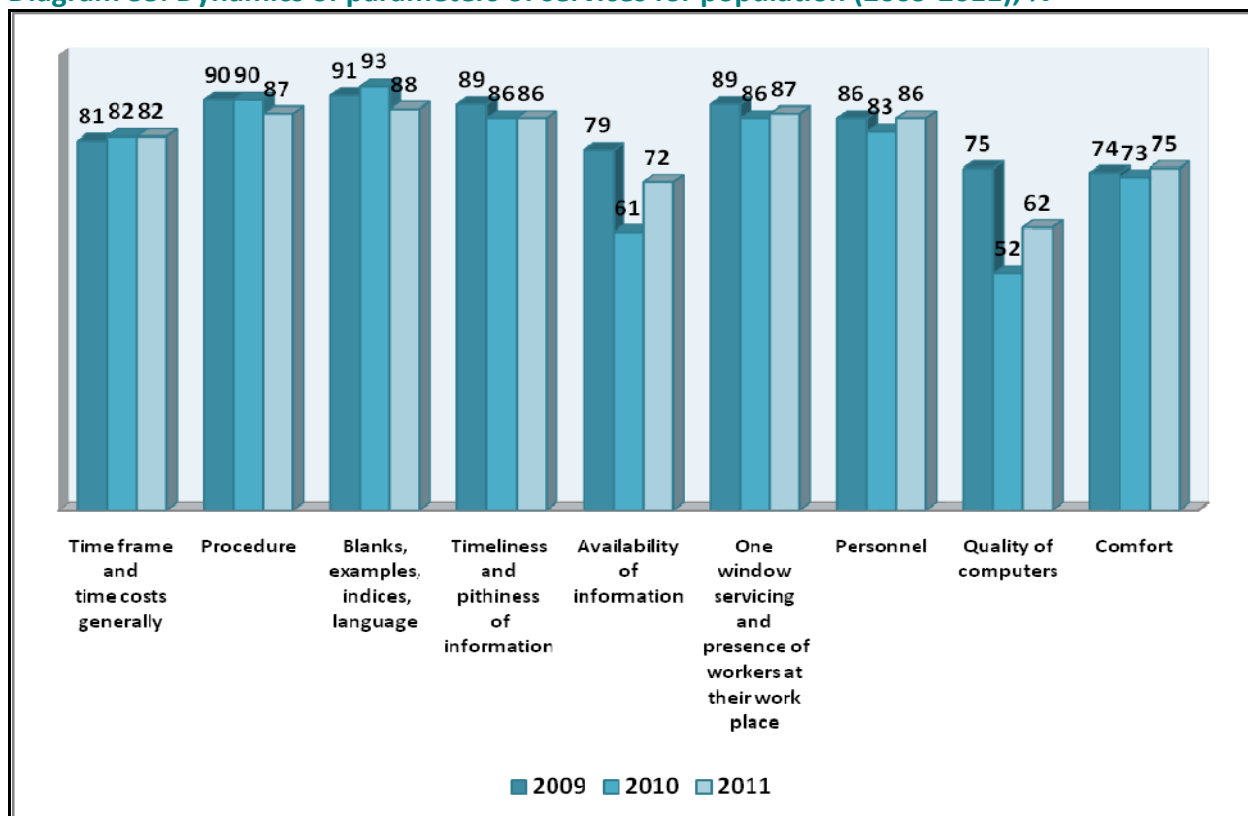
Ayrau region	53,5
Average for Kazakhstan	80,6

Dynamics of Services' Characteristics. Satisfaction with Services' Quality Characteristics

In general, there is a positive trend of satisfaction with seven of the nine parameters for assessing the quality of tax services. Separately, you can select such characteristics as "Accessibility of information" and "Information-technology support", which showed a significant increase in the level of satisfaction compared to 2010.

The indicator "Procedure" has a decrease in satisfaction by 3%; satisfaction has declined by 5% for indicator "Blanks, examples, signs, languages".

Diagram 35. Dynamics of parameters of services for population (2009-2011), %



Quality of Separate Tax Services for Population

In the survey, all respondents were asked to rate the service as a whole and on individual characteristics, which are in the process of data processing and analysis were combined in certain blocks. Respondents are generally satisfied with services is 84.3% cases; if we consider this indicator as the average of the average ratings for blocks, it is less than mentioned by 3.7%, and is equal to 80.6%.

95% of respondents who used the service "Explanation of tax law" are satisfied with it (N=216).

Table 101. Satisfaction with service in general (integral indicator) and average for sections, 2011, N=864, %.

Tax services	Services in general	Average for sections
Registration of a taxpayer (N=417)	87,1	82,7
Issuing the certificate on absence (presence) of tax debts (N=397)	81,9	80,2
Written, electronic appeal (N=50)	80,0	83,4
Explanation of tax law (N=216)	95%	
Average	84,3%	80,6

In terms of sections the lowest rates of satisfaction are satisfaction with informational-technology support - 65%.

Table 102. Satisfaction with services in sections, 2011, N=864, %

Tax services	Timeframes and deadlines	Procedure	Blanks, examples, indices, language	Timeliness and pithiness of information	Availability of information	One window and presence of worker	Quality of information-technical support	Conditions	Personnel
Registration of a taxpayer	84,5	88,2	88,4	88,2	77,1	88,7	66,6	75,4	87,2
Issuing the certificate on absence (presence) of tax debts	80,5	87,1	87,7	86	71,9	85,9	62,6	74,6	85,6
Written, electronic appeal	82,0	87,3	89	85	80,7	88	70	82	86,7
Average	82,6	87,7	88,1	87	74,9	87,4	65	75,4	86,5

Table 103. Indicators for time costs and deadlines for services, 2011, N=864, %

Tax services	Time of waiting in a queue	Compliance with deadlines	Set time for a service	Time needed to gather the documents	Time frame and time costs generally
Registration of a taxpayer	83,0	88,0	87,1	80,1	84,5
Issuing the certificate on absence (presence) of tax debts	76,8	84,4	81,6	79,3	80,5
Written, electronic appeal	82,0	84,0	86,0	76,0	82,0
Average	80,1	86,1	84,5	79,5	82,6

Table 104. Indicator of procedure for services, 2011, N=864, %

Tax services	Apprehensibility and easiness of a procedure	Apprehensibility of forms and blanks	Validity of requested documents	Procedure in general
Registration of a taxpayer	85,9	89,4	88,5	87,9
Issuing the certificate on absence (presence) of tax debts	84,9	88,4	86,9	86,7
Written, electronic appeal	90,0	86,0	86,0	87,3
Average	85,6	89,1	88,0	87,6

Table 105. Indicator of availability of information for services, 2011, N=864, %

Tax services	Availability of blanks	Availability of examples	Clear information on "where to go"	Availability of language of received information and service	Blanks, examples, indices, language
Registration of a taxpayer	88,5	88,5	85,4	91,4	88,4
Issuing the certificate on absence (presence) of tax debts	88,9	89,7	82,1	88,7	87,4
Written, electronic appeal	88,0	90,0	84,0	94,0	89,0
Average	88,7	89,2	83,9	90,3	88,0

Table 106. Indicator of timeliness and pithiness of information for services, 2011, N=864, %

Tax services	Timeliness of information	Pithiness of information	Timeliness and pithiness of information
Registration of a taxpayer	89,7	86,3	88
Issuing the certificate on absence (presence) of tax debts	85,1	86,1	85,6
Written, electronic appeal	84,0	86,0	85
Average	87,3	86,2	86,8

Table 107. Indicator of general availability of information for services, 2011, N=864, %

Tax services	Availability of information in information windows and at stands	Information, available via Internet	Availability of information by phone	General availability of information
Registration of a taxpayer	87,3	62,6	74,6	74,8
Issuing the certificate on absence (presence) of tax debts	81,4	61,0	66,5	69,6
Written, electronic appeal	86,0	76,0	78,0	80,0
Average	84,5	62,6	71,1	72,7

Table 108. Indicator of availability of personnel for services, 2011, N=864, %

Tax services	Presence of workers at their work places	Receiving a service in one window	One window and presence of worker
Registration of a taxpayer	89,4	88,0	88,7
Issuing the certificate on absence (presence) of tax debts	87,2	83,6	85,4
Written, electronic appeal	86,0	90,0	88,0
Average	88,2	86,1	87,2

Table 109. Indicator of staff's quality for services, 2011, N=864, %

Tax services	Staff's competence	Staff's politeness	Staff's willingness to help	Estimation of staff
Registration of a taxpayer	86,3	88	86,8	87,0
Issuing the certificate on absence (presence) of tax debts	86,9	86,1	82,9	85,3
Written, electronic appeal	88,0	88,0	84,0	86,7
Average	86,6	87,2	84,5	86,1

Table 110. Indicator of informational technologies for services, 2011, N=864, %

Tax services	Servers and computers rate	Software	Terminals accessibility	Quality of information-technological support
Registration of a taxpayer	64,5	65,5	65,0	65
Issuing the certificate on absence (presence) of tax debts	61,0	61,0	60,7	60,9
Written, electronic appeal	54,0	76,0	74,0	68
Average	62,3	64,0	63,5	63,3

Table 111. Indicator of comfort for services, 2011, N=864, %

Tax services	Related services (bank, photocopying)	Conditions of waiting (chairs, tables, conditioners, toilets)	Related services and conditions of waiting in general
Registration of a taxpayer	71,9	78,2	75,1
Issuing the certificate on absence (presence) of tax debts	69,3	78,6	74,0
Written, electronic appeal	78,0	86,0	82,0
Average	71,1	78,8	75,0

In the survey, all respondents were asked: "Please let us know your suggestions for improving the quality of tax services?" The data presented in the table below.

Table 112. Suggestions of respondents for improving a quality of tax services, 2011, N=864.

Employees of tax authorities – 11,2%
To improve the level of competence / professionalism of the Tax Committee
Employees should always be polite
Increase the number of employees of the Tax Committee
More attention to the taxpayers on the part of the Tax Committee
Develop an individual approach to the taxpayers on the part of the Tax Committee
Employees of the Tax Committee should help to fill in documentation / give accurate explanations for completing the forms
Employees of the Tax Committee should give clearer information
Employees of the Tax Committee must be fair and honest to the taxpayers
Accelerate the work of inspectors
Improve the quality and availability of tax services
Employees must not make mistakes in the documents
Time and Procedures – 7,7%
Receive services in a single window / one worker
Increase the number of windows to avoid the queues
Simplify the procedures
Increase the number of consultants to provide advice
Reduce a time needed to receive documents
Timely provision of services under the law
Reduce the number of paper forms to fill
Reduce the price of the registration fee for services
Make more forms in Russian
Make every window to receive documents for its specific locations / areas
Provide the basis for the documents in one place
Divide windows by types of receiving services
To receive an account number of taxpayer by mail
Enter payment of taxes via the Internet
Create a calendar of a taxpayer with explanations and notifications and distribute it
Informational-technical support – 5 %
Upgrade computers and technology in the Tax Committee
Improving the quality and speed of the server
Automate more services through modern technology
Receive e-mail information on taxes
To ensure timely delivery of e-mail notifications
Use of mobile Internet services in person with each specialist
Education/Consulting/Explanation - 4%
Explain the issues of law through the media
Competently and efficiently organize work with individuals
Improve the quality of the provision of information by telephone
To make terminals with all the information in electronic form
Notify me of changes in tax legislation in a timely manner
Conduct explanatory seminars for free
Provide complete information on the stands and brochures
For tax authorities' employees - 2%
Decent wages and / or improve working conditions of the Tax Committee
Continuing to train staff
Move lunchtime / fan-schedule lunch for staff / work on Saturdays till noon
Make repairs in the building of the Tax Committee
Rejection of corruption
Employees of the Tax Committee should take an interest in improving citizens' tax culture
Strict control of independent services for the provision and evaluation of the quality of services
Increase the requirements for recruitment to the Tax Committee
Comfort and Service – 2,1%
Install electronic terminals to service at a time
Need a comfortable and nice waiting room for taxpayers
Improve the conditions of the expectations
Set the water heater potable water to the public

Make a parking for taxpayers
Make electronic queues
Put microphones and air conditioning in halls
Make a cash payment inside the Tax Committee

Explanation of Tax Laws

In 2011, 25% of respondents 2 times on average asked for information to clarify the tax laws to tax authorities, including by telephone, including Call-center of Tax Committee. This is 4% less than in 2010. Frequency of treatment remained the same.

It should be noted that the work of tax authorities to clarify the tax law significantly improved, evidenced by the satisfaction rate.

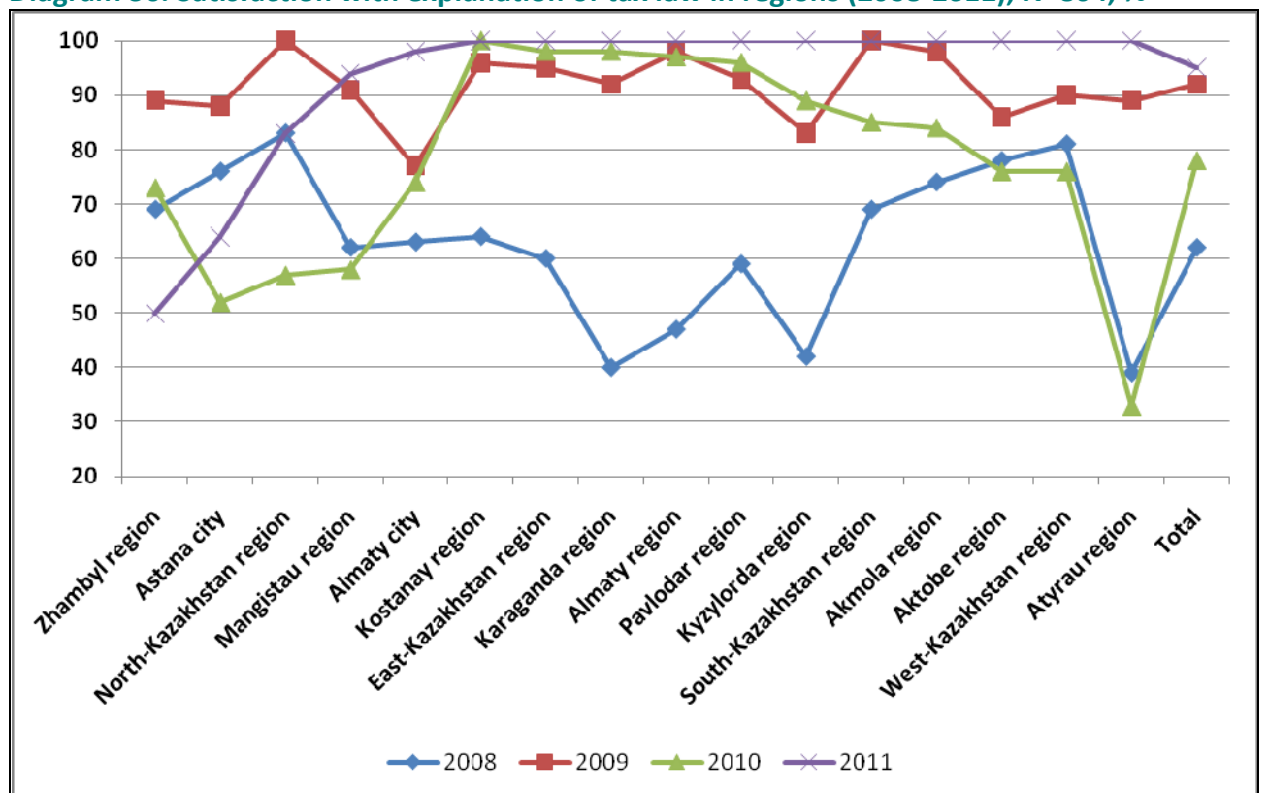
Satisfaction

Positive dynamics of public satisfaction with this indicator compared with 2010 can be seen, it increased by 17%. Overall, 95% of taxpayers, from those who seek information to clarify the tax laws to tax authorities, satisfied with the tax authorities to clarify the tax issues.

Note that the rural population is more satisfied (100%) with outreach efforts by tax authorities, than residents of urban areas (94%).

Satisfaction of the population this indicator is 100% in Karaganda region, Kyzylorda region, Kostanay region, East-Kazakhstan region, Almaty region, Pavlodar region, Aktobe region, West-Kazakhstan region, Akmola region, South-Kazakhstan region and Atyrau region. The lowest rates are in Zhambyl region (50%) and Astana city (64%).

Diagram 36. Satisfaction with explanation of tax law in regions (2008-2011), N=864, %



In almost all regions a positive dynamics of public satisfaction with explanation of tax laws can be seen. The positive dynamics by 2-4% is observed in five regions: Karaganda region, Kyzylorda region, East-Kazakhstan region, Pavlodar region, Almaty region.

Only Zhambyl region worsened its results (23% ↓). It should be noted that there are four regions where progress by a good 24-36% presents: Mangistau region, Aktobe region, West-Kazakhstan region and Almaty city. The highest progress was noted in the Atyrau region (67%).

Table 113. Dynamics of satisfaction by regions, 2011, N=864, %

Regions	2008	2009	2010	2011	Dynamics
Karaganda region	40	92	98	100	2
Kyzylorda region	42	83	89	100	11
Kostanay region	64	96	100	100	0
East-Kazakhstan region	60	95	98	100	2
Pavlodar region	59	93	96	100	4
Almaty region	47	98	97	100	3
Almaty city	63	77	74	98	24
Aktobe region	78	86	76	100	24
Akmola region	74	98	84	100	16
West-Kazakhstan region	81	90	76	100	24
South-Kazakhstan region	69	100	85	100	15
Zhambyl region	69	89	73	50	-23
Mangistau region	62	91	58	94	36
Astana city	76	88	52	64	12
North-Kazakhstan region	83	100	57	83	26
Atyrau region	39	89	33	100	67
Total	62	92	78	95	17

Methods of Obtaining Information

As in past studies, the population believes that the most effective ways of receiving information in receiving various services are:

- Consultations of tax authorities' employees – 50%;
- Information window in Tax Committee – 43%;
- By phone – 38%.

Note that, as before preferences of legal entities and population are different. If entrepreneurs called the site www.salyk.kz as the second useful method (48%), the population prefers the site of the Tax Committee half as much (27%).

For entrepreneurs the information window is less favorable than for the population (39% and 43%). People would prefer to receive more information by phone than entrepreneurs (38% and 27% respectively).

Table 114. Effective methods of obtaining information (2009-2011), N=864, %

	2009	2010	2011
Employees of Tax Services	44	55	50
Information window in Tax Committee	30	44	43
By phone	32	35	38
Tax Code	24	21	26
Information materials in tax authorities	10	17	18
Mass-media	17	17	10
www.salyk.kz	12	15	27
Seminars and meetings with tax officials	13	11	8
Notifications of tax authorities by mail	16	10	5
Other websites	8	9	9
Call-center for tax questions	8	9	6
Receipts for utilities or other services	7	8	5
Subscribe by email	9	7	3
Request (written request for an explanation of tax legislation)	5	5	9
Appeal to the head of tax committee	9	4	4
Appeal to NGOs	2	3	1
Appeal to the head of the republic or heads of regions through a blog	3	3	2

The most effective communication channels across regions are listed in the table below.

Note how the regions feel about the three most effective ways to obtain information:

- Consultations of tax officials are considered less effective in Astana city and Atyrau region;
- In the South-Kazakhstan region, Atyrau region and Mangistau region, relatively fewer respondents preferred a help window as an efficient way of obtaining information;
- In Kyzylorda region and Aktobe region there are fewer respondents than in other regions, who believe that an effective way of getting information is by phone.

For individual regions most effective ways to get information can be distinguished For Almaty city, Akmola region, Karaganda region, Kostanay region, Mangistau region, Pavlodar region, North-Kazakhstan region and South-Kazakhstan region the most effective way is the consultation of employees of tax authorities.

For Astana city, Atyrau region, West-Kazakhstan region and Kostanay region the most effective way of obtaining information is a phone call.

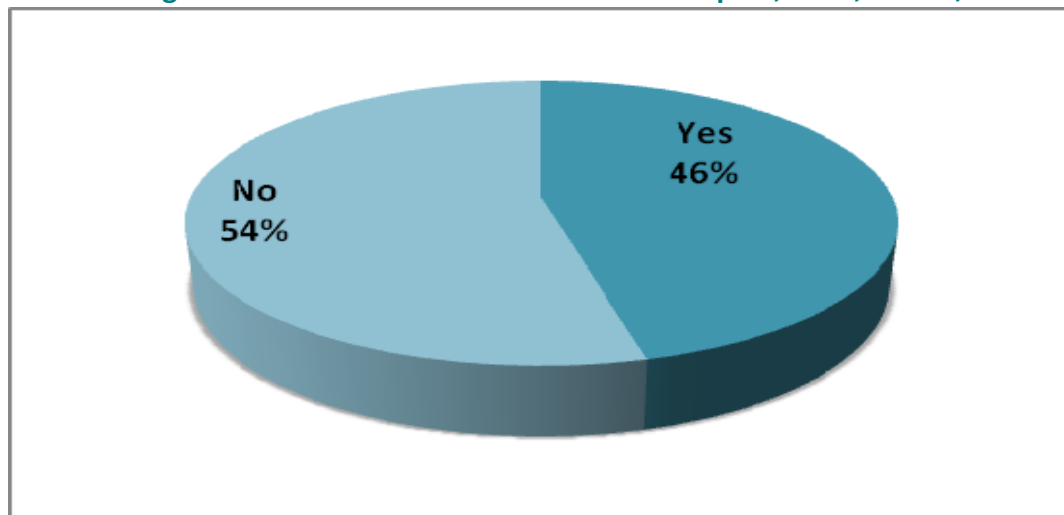
The Tax Code is in demand in Zhambyl region and Kyzylorda region. Information windows are in demand in Aktobe region, Almaty region and East-Kazakhstan region. The site of the Tax Committee of the RK is the most frequent visits to obtain information by people from Kostanay region.

Table 115. The most effective ways of receiving information by regions, 2011, N=864, %

	Astana city	Almaty city	Akmola 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
Tax code	37	37	32	26	6	10	6	48	44	10	39	47	14	20	13	12	26
www.salyk.kz	31	49	18	33	16	28	16	8	28	16	73	31	44	14	9	2	27
Other Internet resources	6	14	14	7	0	10	6	4	4	8	18	11	16	12	7	2	9
Employees of Tax Services	22	63	64	57	54	14	56	36	54	40	67	33	54	58	76	35	50
By phone	57	46	52	24	34	38	34	30	54	28	61	16	40	32	29	30	38
Information window in Tax authorities	33	41	50	74	62	24	60	38	48	36	47	42	26	48	44	25	43
Request (written request for an explanation of tax legislation)	6	14	0	9	6	24	8	2	12	4	22	4	10	0	2	15	9
Information materials in tax authorities	16	19	12	20	26	12	12	10	10	16	29	42	18	4	11	32	18
Call-center for tax questions	10	8	0	2	2	30	4	0	2	2	4	9	2	4	4	5	6
Independent counsels	24	6	8	0	8	12	12	6	0	10		2	16	10	0	10	8
Mass-media	6	6	0	33	8	14	16	4	8	4	18	16	2	8	16	12	10
Subscribe by email	6	6	0	2	2	8	2	0	0	2	6	9	0	0	4	0	3
Notifications of tax authorities by mail	4	8	0	7	0	0	10	0	12	8	10	11	0	0	13	0	5
Receipts for utilities or other services	4	6	0	7	0	2	16	2	0	6	2	0	0	2	24	5	5
Appeal to the head of the republic or heads of regions through a blog	6	2	0	0	2	8	2	6	0	0	2	2	0	2	0	2	2
Appeal to the head of tax committee	8	3	0	7	0	6	0	6	0	2	6	7	2	0	2	7	3
Seminars and meetings with tax officials	8	5	0	9	4	10	4	8	8	2	31	16	8	4	7	2	8
Appeal to NGOs	4	0	0	2	0	10	0	0	0	2	2	2	0	0	0	0	1
SMS	8	1	0	2	0	8	2	16	0	2	2	4	0	0	7	0	3

According to a study in 2011 the number of taxpayers who are ready to contact the Call-center in the free service increased, but paid links - from 44% in 2010 to 54% in 2011.

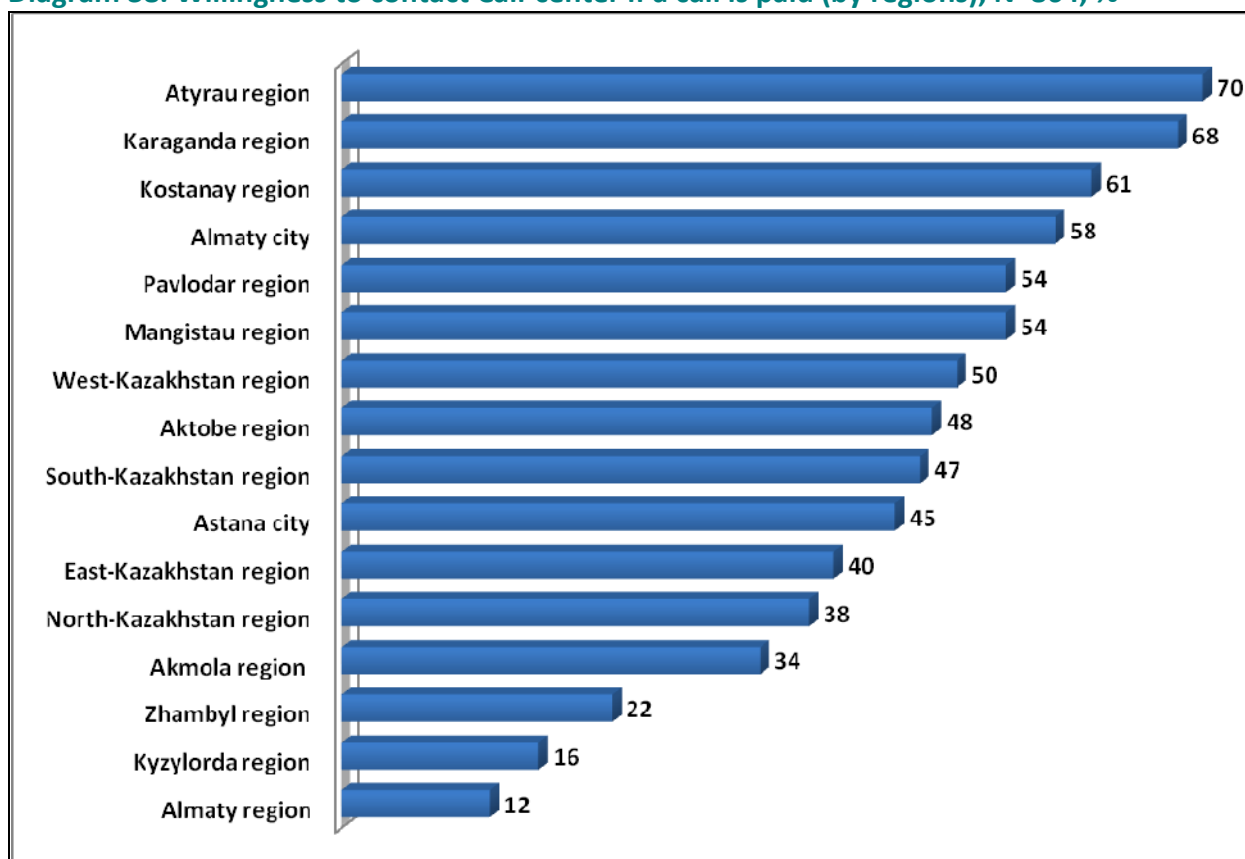
Diagram 37. Willingness to contact the Call-center if a call is paid, 2011, N=864, %



If in 2010, more than 50% of respondents were willing to contact the Call-center in tax matters only in four regions (Atyrau, Aktobe, Zhambyl regions and Astana), then the results of this year residents of seven regions of Kazakhstan are ready to handle tax issues in Call-center.

Amount of willing to contact Call-center increased in all regions except Zhambyl, Kyzylorda and Almaty regions.

Diagram 38. Willingness to contact Call-center if a call is paid (by regions), N=864, %



Language of Service

Taxpayers received information on tax services mostly in Russian:

- In Russian – 64%;
- In Kazakh – 27%;
- In both languages – 9%.

The provided information is fully consistent with the needs of the population in the language of information. For the question: "What language do you prefer to receive information?" answers were distributed as follows: 29% of respondents would like to get clarification on tax issues in Kazakh, 64% - on Russian and 7% - in two languages. Note that one resident of South Kazakhstan region wishes to receive information in the Uzbek language

Awareness of Population on Tax Questions

The level of awareness in general almost didn't change - the deterioration of 2% (56%). Most people know where to get the taxpayer's number (93%), where to turn for advice on the tax (78%), the timing of tax payments on property, land, transport (65-70%).

The last thing people know about is how to pay taxes electronically, as well as duties / powers of tax inspectors and how to appeal against their actions, while 47% and 45% respectively, want to know this information. That is, there is a need for knowledge on these issues.

In general, we note that there is a decrease in the need for information on tax issues among the population.

Table 116. Awareness on tax questions, %

Types of information	Know				Would like to know			
	2008	2009	2010	2011	2008	2009	2010	2011
Where to receive a taxpayer's number	99	99	96	93	9	2	7	7
Where to go for advice on the taxation of individuals	86	81	77	78	No data	19	27	13
Deadline by which to pay the tax on transport	54	69	67	70	37	31	39	25
Deadline by which to pay the property tax	67	73	69	67	37	27	37	27
Deadline by which to pay the land tax	62	71	67	65	37	28	39	26
Taxpayers should calculate their taxes by themselves	No data	62	61	62	No data	No data	No data	32
How to get a certificate of absence (presence) in tax debts	59	73	66	57	No data	26	39	24
Where to submit a tax reporting	57	63	57	55	22	36	48	26
Where can I get clarification on the tax assessment	71	70	62	53	No data	30	44	27
Property Tax Rates	No data	53	50	53	35	48	58	34
Tax rates for transportation	No data	53	50	52	23	48	58	30
What penalties apply for non-payment or delay tax	No data	53	54	51	30	49	51	36
Tax rates on land	No data	49	46	51	32	50	62	34

How to write a letter for complaint	35	49	47	41	No data	53	60	33
How to appeal the actions of tax authorities	52	49	44	41	25	54	63	33
What are the duties / powers of tax inspectors	No data	37	38	40	23	66	69	45
How to pay taxes electronically	18	29	31	30	No data	73	79	47
Average	60	61	58	56	28	38	49	29

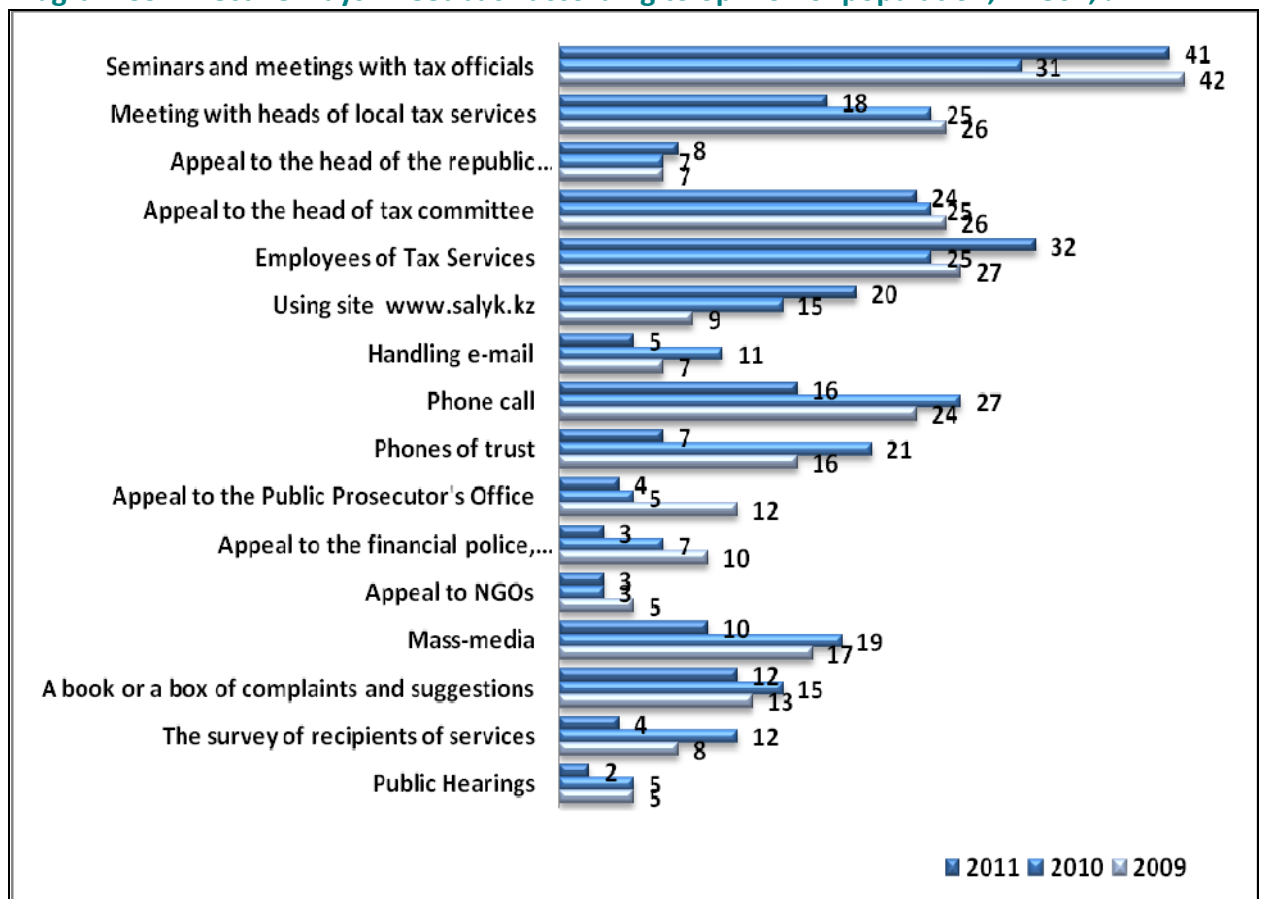
Methods of Feedback

Seminars and meetings with employees of tax services and personal communication with the tax officers are among the effective ways to improve service quality.

According to a study in 2011 the most effective ways of feedback are:

- Seminars and meetings with tax officials -41%
- Personal contacts with employees of tax authorities -32%
- Appeal to the heads of tax committee -24%

Diagram 39. Effective ways if feedback according to opinion of population, N=864, %



Increase of Internet users in Kazakhstan had a positive impact on increase of number of users of Internet portal of the Tax Committee. So, according to data of 2011, the share of people who believe that informational portal of Tax Committee of Ministry of Finance www.salyk.kz is effective way of feedback increased (20% of respondents in 2011, 15% in 2010). The percentage of respondents (from 11% to 5%) reported appealing by e-mail as an effective mean of feedback decreased.

It can be assumed that the anonymous methods of feedback are losing public confidence, because a decreasing of the share of respondents, who consider that, for example, by telephone of trust you can get results, can be observed. So in a survey of 2011, phones of trust are considered as effective 7% of respondents (a decrease of 14% compared with the results of the survey in 2010), books/boxes of complaints and suggestions are considered by 12% of respondents (3% ↓), surveys of service recipients (polls) - 4% (8% ↓). It should be noted that the same decline in the proportion of respondents who thought that going to the supervisory authorities, such as prosecutors, financial police and the National Security Committee is an effective means of feedback, can be seen.

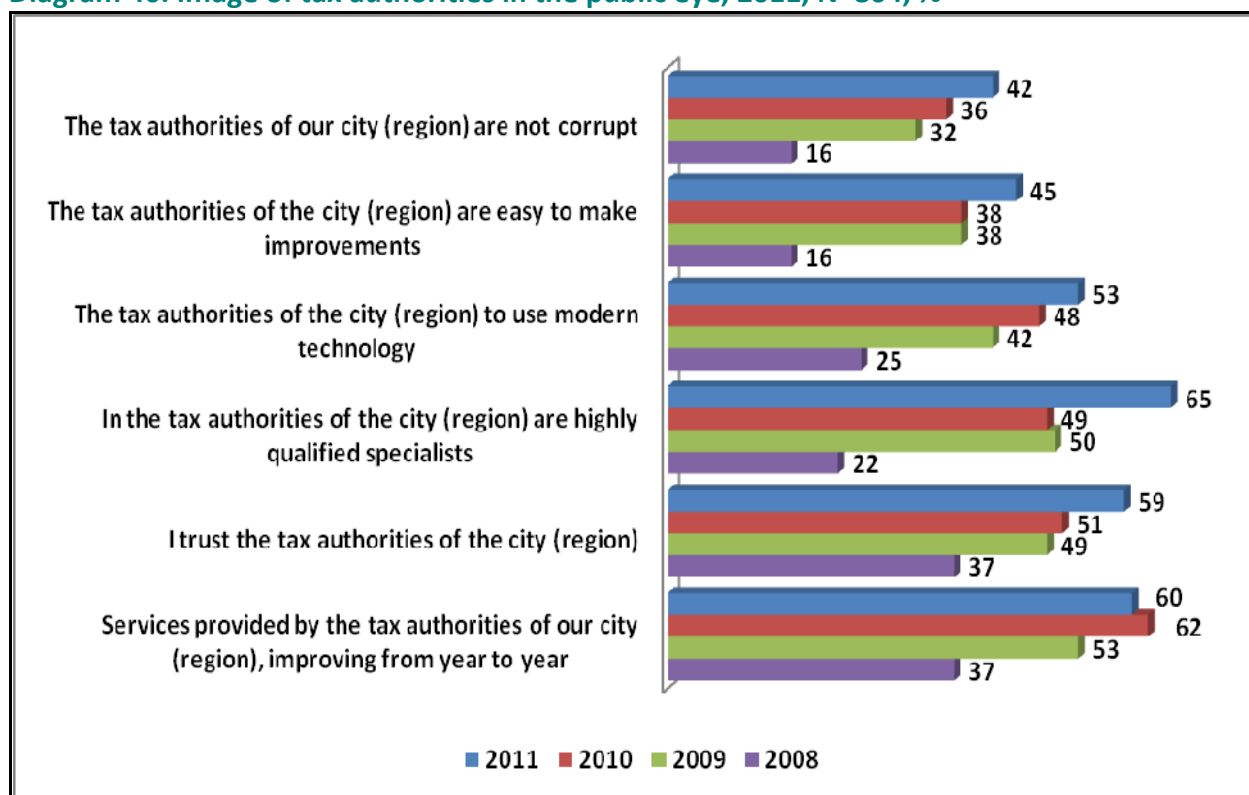
The Image of the Tax Service in the Public Eye

Answers of these respondents about the image characteristics show the increase of public confidence in the tax authorities of the city / region (in 2010 - 51%, in 2011 - 59%). With the statement «The tax authorities of the city /region have highly qualified specialists" agreed 65% of respondents, it is 16% more than last year's data on this question.

In general the survey of population in 2011 indicates the forming of positive image of the tax authorities of Kazakhstan. A 7% increase in the share of the population who agree with the view that the tax authorities of the city /region easily accept innovation is observed. 5-6% more consumers of tax services agree that the tax authorities are not corrupt and use modern technologies in the work of local tax authorities.

Only a 2% decrease in the number of people who agree that the services provided by the tax authorities are improving year by year can be seen.

Diagram 40. Image of tax authorities in the public eye, 2011, N=864, %



In Pavlodar and Kostanay regions a more positive image of tax services in the public eye is observed. For all the positive characteristics of image the level of agreement is more than 84%.

In Atyrau region, Karaganda region, Aktobe region and Mangistau region a low shares (less than 50%) of the respondents who are agree with the statement "The tax authorities of the city /region have highly qualified specialists" is observed. The lower level of public confidence in the tax authorities is in South-Kazakhstan and Aktobe regions (33%).

In regions such as Atyrau, Mangistau, Aktobe, Almaty and Karaganda regions, the majority of respondents (82%-88%) didn't chose the following statement: "The tax authorities of our city (region) are not corrupt".

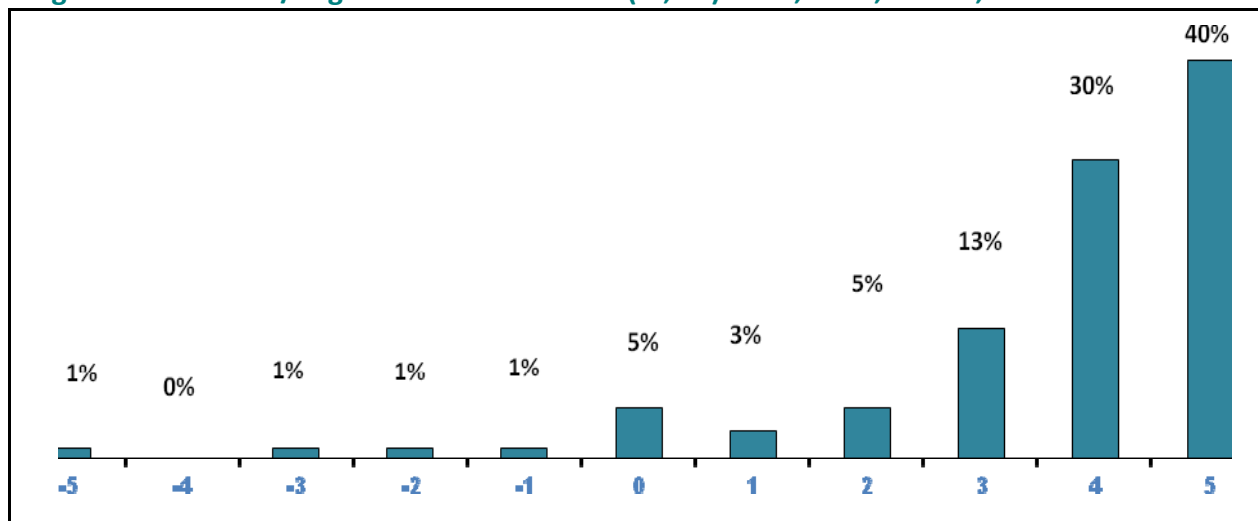
Unfavorable image of the Tax Services was formed in the Aktobe region – on each positive statement agree less than 50% respondents.

Table 117. Image characteristics of tax authorities by regions (population), 2011, N=864, %

	In the tax authorities of the city (region) are highly qualified specialists	The tax authorities of the city (region) to use modern technology	Services provided by the tax authorities of our city (region), improving from year to year	The tax authorities of our city (region) are not corrupt	The tax authorities of the city (region) are easy to make improvements	I trust the tax authorities of the city (region)
Astana city	55	53	65	41	29	43
Almaty city	69	45	66	39	40	55
Akmola region	92	64	72	76	62	58
Aktobe region	46	31	24	15	37	33
Almaty region	54	76	56	18	56	56
Atyrau region	30	22	20	12	18	48
East-Kazakhstan region	76	68	64	48	54	66
Zhambyl region	82	56	52	28	32	36
West-Kazakhstan region	80	58	76	66	52	80
Karaganda region	38	36	48	18	20	42
Kostanay region	90	90	98	84	84	94
Kyzylorda region	62	42	71	42	44	80
Mangistau region	44	20	32	14	14	82
Pavlodar region	86	90	86	84	86	86
North-Kazakhstan region	82	64	64	51	47	62
South-Kazakhstan region	58	40	68	43	47	33
Average for Kazakhstan	65	53	60	42	45	59

In the survey, all respondents were asked: "What is the association you have about tax authority of your city /region?". According to the results of answers to this question, we note the increased by 7% of respondents for whom tax authorities evoke positive associations (in 2010 - 84% in 2011 - 91%). Negative associations have 4% of respondents, 5% of the respondents think that there are no positive or negative associations

Diagram 41. Positive/negative associations on (-5; +5) scale, 2011, N=864, %



Every year the population forms positive attitude towards the tax authorities of RK. In 2011 average level of associations of 3.4 on a scale of -5 to +5 presents, in 2010 the indicator was 2.9 points

The most positive associations in the population are caused by the tax authorities of Kostanay region, Pavlodar region, South-Kazakhstan region and West-Kazakhstan region, as well as the city of Almaty.

Table 118. Positive/negative associations on (-5; +5) scale (average value), 2011 r.

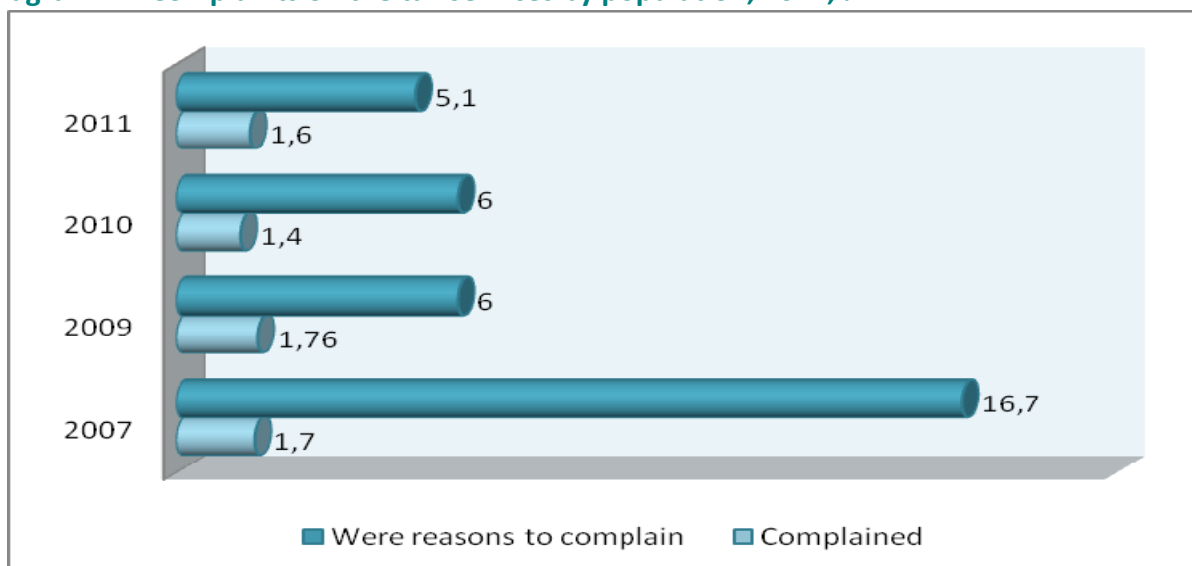
Kostanay region	4,9
Almaty city	4,5
Pavlodar region	4,4
West-Kazakhstan region	4,3
South-Kazakhstan region	4,2
North-Kazakhstan region	3,9
East-Kazakhstan region	3,8
Karaganda region	3,3
Almaty region	3
Akmola region	2,8
Aktobe region	2,7
Kyzylorda region	2,6
Atyrau region	2,5
Mangistau region	2,5
Astana city	2,4
Zhambyl region	2,3
Average for Kazakhstan	3,4

Complaints of Population

During the monitoring of tax services in Kazakhstan, from 2007 to 2011, the percentage of respondents who complained about the tax services provided remains almost at the same level, there are only minor changes

From 2007, the percentage of respondents who had reason to complain decreased to 6% in 2009 and remained almost at this level in 2011 - 5.1%

Diagram 42. Complaints on the tax services by population, 2011, %



It is worth mentioning the fact that during the years of monitoring of the tax authorities, a significant gap between those who had reason to complain and those who actually complained about the tax services provided is still presents. All respondents who have had cause for complaint, but did not complain, were asked about the reasons for not complaining; they could select multiple reasons. According to the results of answers, the respondents did not address the complaint, even if they had reasons to, because they did not want to spend their time and effort (50%), indicating that certain obstacles in the complaints process exist. The same respondents did not complain, because they do not believe that this will help solve the case (47%), indicating that a certain distrust of public tax authorities presents. Just 21% of the respondents were not possible to make a complaint (absence of pens, paper, time, etc.), 18% of respondents did not complain, because they feared of negative consequences for themselves, 15% of respondents said they did not know how to make a complaint.

In terms of regions respondents who complained about the quality of tax services, distributed as follows: in Almaty city – 7%, Aktobe region – 4%, in Astana city, Karaganda region and in Kyzylorda region - 2% in each region. Note that in Astana city, compared with 2010, the percentage of respondents who complained significantly reduced (in 2010 - 18%). In Almaty city, on the contrary, the proportion of respondents increased from 2% in 2010 to 7% in 2011. The situation remained unchanged in the Kyzylorda region.

Causes of complaint were in Kyzylorda region - 13%, Atyrau region - 12%, Aktobe region - 11%, East-Kazakhstan region - 10%, Almaty city - 8% and Astana city - 6%.

Compared to 2010, the percentage of respondents in Astana city who have had reason to complain significantly decreased from 34% in 2010 to 6% in 2011. The situation in the Aktobe region remained almost the same (13% in 2010). If in 2010 the 11% of residents of West-Kazakhstan region had reason to complain, in 2011 there were no reason to complain at all.

A 9% increase in the proportion of respondents who know the procedure for filing a complaint (in 2010 - 47% in 2011 - 56%) is observed. Availability of information on the complaints in 2011 is registered at the level of 59%, for comparison, in 2010 - 47% of respondents reported that they have access to information on the complaints process.

6 out of 13 respondents who complained were satisfied with the procedure of filing complaints, the same number of respondents were satisfied with processing time, only 3 respondents were satisfied with the review and 5 respondents were satisfied with the objectivity of the tax service employees.

All respondents who have had cause to complain about the quality of tax services, regardless of whether they complained or not, were asked an open-ended question: "Do you

think that it is necessary to improve the procedure for complaints? Your suggestions? ". All answers of respondents are presented in the table below.

Table 119. Suggestions of respondents to improve the procedure of filing a complaint, 2011, N=39.

Promptly respond to a complaint / speed up processing times	28,2%
Punish employees for being rude and impolite	23,1%
Description of the procedures for filing complaints should be in a conspicuous place	17,9%
There should be no complaint	5,1%

Assessment of the Effectiveness of the Tax Public Service

In the survey, all respondents were asked to evaluate the effectiveness of the Tax Committee, in terms of available resources on a scale of 0 to 100. Level of efficiency of the tax authorities estimated by the population at 73%, in 2010 the level of efficiency was estimated at 78%.

High level of efficiency of the tax service, 92% or more, occurred in Kostanay region, Pavlodar region, and West-Kazakhstan region and in Almaty city. The relatively low assessment of the effectiveness of the tax service, below 66%, was noted in Atyrau region, Kyzylorda region and Astana city.

Table 120. Effectiveness of tax authorities by evaluation of population by regions, 2011, N=864, %

	Effectiveness	Satisfaction with services in general
Kostanay region	98	100
Pavlodar region	94	100
South-Kazakhstan region	87	97
Almaty city	92	96
North-Kazakhstan region	86	91
Karaganda region	81	90
West-Kazakhstan region	93	88
Mangistau region	77	88
Almaty region	81	84
East-Kazakhstan region	87	82
Zhambyl region	77	82
Akmola region	78	76
Kyzylorda region	51	73
Atyrau region	66	66
Aktobe region	77	65
Astana city	48	55
Average	80	84

PART III. SATISFACTION OF TAX AUTHORITIES' EMPLOYEES WITH COMPONENTS OF THEIR WORK

In the strategy "Kazakhstan - 2030: Prosperity, security and the welfare of all Kazakhstan people", the creation of professional state designated as one of the most important priorities in the development of Kazakhstan. President of Kazakhstan Nursultan Nazarbayev, said: "We need to create an efficient and modern corps of civil servants in Kazakhstan, committed and capable of acting as representatives of the people in achieving our priorities."

Also in this strategy President of Kazakhstan noted the importance of human capital: "We need to create a nationwide system of personnel management with a powerful and effective training at home and abroad, with a fair procedure of career development, with a unified information system, with guaranteed social security system, with caring attitude to the fundamental resource of management - human capital".

Since 2008, the study "Monitoring and evaluation of tax services in Kazakhstan" the survey covered employees of tax authorities. For this purpose a questionnaire for employees of tax authorities was developed, which consists of questions with rating scales (5 to 1, where 5 - is a high satisfaction rating, respectively, 1 - lowest score). To trace the dynamics of changes the basis of the questionnaire did not change. Public employees of tax authorities assessed the specific components of their work, namely, satisfaction with motivation, working environment, management, logistics, and workflow. Along with these components, employees of tax authorities assessed their knowledge and their skills, that is, in this study self-competence level of tax officials was determined.

In total, 433 employees of tax authorities of the 14 regions of Kazakhstan, Astana city and Almaty city took part in the survey.

At the end of the assessment of each component the views of taxpayers - legal entities on the tax officials' work are given. It should be noted that these are the subjective views of individual managers, accountants and business organizations, that is, you can't distribute those views on all tax officials in Kazakhstan. But you can't ignore them either, as each opinion is the primary source of information about the experience of interaction with government officials of tax authorities.

Motivation of Employees

Initially, in the survey tools for each of the major components of the civil servants' work several factors, such as component "motivation" which includes such factors as place of work, the attitude of consumers in obtaining tax services, status / prestige position in society, system of moral motivation among employees, the size of the salary, the system of material incentives and the size of the bonus have been proposed to evaluate.

The share of public officials, who chose "4" or "5" on a scale, indicates a high degree of satisfaction among employees.

More than 80% of respondents satisfied with the work place, consumers' attitudes, status and prestige of positions in society. A 10.3% increase in the proportion of respondents satisfied with moral motivation as compared to last year - 78.5% can be seen.

Satisfaction with stimuli of a material nature, received from the data has a positive trend since 2008, but, nevertheless, its numbers are the lowest. The size of the salary of 58% of respondents are satisfactory, the system of material incentives satisfies only 57.5% of respondents and respondents are the least satisfied with the size of bonuses of civil servants - 48%.

In general, it should be noted that the average satisfaction rate of motivators of tax authority employees increased compared with 2008 by 19.3%.

Table 121. Satisfaction with motivation, 2008-2011, N=433, %

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

If you look at the data by region, the greatest satisfaction with motivational aspects of the work of civil servants is observed in Kostanay region, North-Kazakhstan region, Mangistau region, East-Kazakhstan region and Atyrau region (4.8-4.4 points). In most regions, the average score is from 3.9 to 4.4 points.

For motivation the lowest scores are in Aktobe region (same as in 2010) and Karaganda region. It may be noted that in all regions, excluding Kyzylorda region and Karaganda region, the average score of satisfaction changed in a positive way.

In 2011, the highest score and a significant increase in the average score (4.8) on the satisfaction of staff with motivation, is reported in Kostanay region. There is a certain success of the actions in this area which are reflected on employee satisfaction with motivator factors and, as a consequence, on improving the quality of their work. This is confirmed by the 100% level of satisfaction with receiving of tax services among the surveyed entrepreneurs and people of Kostanay region.

Table 122. Satisfaction with motivation by regions (2008-2011), average value, N=433

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

Studying the data of qualitative research, such as in-depth interviews with entrepreneurs, it should be noted that in some regions there is turnover in tax authorities, so it is necessary to work to motivate young professionals:

- «In general, I am satisfied with the work of tax authorities, but due to the fact that professionals who take the documents change frequently, new employees are not always able to answer questions and have difficulties with delivery of documents. Skilled workers are working more quickly and there are shorter queues to them. It is desirable that they rarely change. They are not always competent. I didn't receive answers on questions why records on reconciliation of payments are needed and why not to accept documents from individual entrepreneurs electronically. Never faced mistakes of workers, didn't have to redo documents because of their mistakes ».

- «I visited tax authority five times to receive a service this week. You can stand in a queue for hour and a half. Ever fail to receive a service. I'm averagely satisfied with the received service. Attitudes toward people there are not very good. They argue that they have a small salary, but they must also speak to us politely. But I usually go to the head of the hall and complain. He, in turn, goes and deals with her. He admonishes the employee, and you instantly receive a completely different attitude, though it is over as the day is over. I come tomorrow, and receive the same impolite attitude. I try to go to the same employee».

Work Environment

According to a study of tax authorities' employees appreciated the working environment in their team, especially relations with the authorities, parent bodies and ethics - 90%. According to estimates of state employees morale in the team has improved - 90%. Friendship, mutual support, team spirit, attention to the opinion of other employees' respondents rated at 88-89% with improvement in satisfaction with respect to previous years.

Table 123. Satisfaction with work environment, 2008-2011, N=433, %

Environment	2008	2009	2010	2011
Relations with superiors	90	88	92	90
Relationship with the parent body	87	82	90	89
Ethics	87	87	90	90
Morale	83	81	87,5	90
Friendship, mutual support	86	85	86	89
Corporate spirit	81	81	84	89
Attention to your opinion	79	82	83	88
Average	84,7	83,7	87,5	89,3

Almost in all regions the level of satisfaction with work environment in the team is estimated an average of 4 points or more. Kostanay region, Mangistau region and Almaty city are the top three on this indicator. In all other regions and in Astana city a modest improvement in this parameter is observed.

Slightly worse is the performance on this issue in Karaganda region, Pavlodar region, Almaty region and Kyzylorda region.

Table 124. Satisfaction with environment by regions, 2008-2011, average value, N=433

Regions	2008	2009	2010	2011
Kostanay region	4,19	4,01	4,4	4,9
Mangistau region	3,86	3,62	4,7	4,8

Almaty city	4,3	4,34	4,6	4,8
East-Kazakhstan region	4,23	4,35	4,5	4,7
Atyrau region	4,5	4,13	4	4,7
North-Kazakhstan region	4,43	4,51	4,6	4,7
Akmola region	3,96	4,37	4,5	4,5
West-Kazakhstan region	3,66	4,33	4,4	4,4
Karaganda region	4,53	4,28	4,5	4,4
Zhambyl region	4,59	4,13	4,4	4,4
Almaty region	3,8	4,23	4,5	4,4
Pavlodar region	4,51	4,12	4,7	4,4
South-Kazakhstan region	4,17	4,19	4	4,3
Astana city	4,37	4,05	4,1	4,2
Kyzylorda region	4,31	4,47	4,8	4,0
Aktobe region	4,28	4,38	3,6	3,7
Average	4,23	4,2	4,4	4,5

Observations of the taxpayers about work environment in tax authorities:

- «Recently, the staff has changed, all the staff is friendly, everybody smile. Well of course it depends on the service, on the competence and literacy of specialists of Tax Committee, it is essential that they are qualified. I am satisfied with our Tax Committee; recently their work has become much better. We've never had to deal with errors because of mistakes of specialists of tax committee; they we hadn't seen mistakes».

- «I generally estimate their work negatively, youth tries, but often they are distracted by their personal business, there is no discipline. Knowledge should be, they ask each other, shouting to each other over the hall. I was not satisfied with the staff of the Tax Committee. They should have qualified people. But personnel changes frequently. They are not competent, young, illiterate, often excommunicated by their own affairs. If there are fault of their own mistakes, some of them would apologize. They apologize only in oral form. Sometimes, they don't apologize at all. One day while we unlock an account, it took 2 days, it was their fault. You have to understand and figure out what's wrong by yourself; they don't decide and do not react quickly. But they should be more concerned that we were satisfied and would gladly go to the tax authorities. We pay for the work of tax committees by our own taxes, and for our own taxes low-skilled workers are working poorly. Need to demand and to build high standards of service among employees of tax authorities».

Management

As in previous years, employees of tax authorities appreciated the most leadership qualities of managers - 89%, which is 1% less than last year, and management efficiency, 86%, which is 2% more than in 2010.

From 72% to 80% of respondents are satisfied with the other components of this parameter, in general, there is a positive trend. It should be noted that, as in studies of previous years, officials are least satisfied with rationing burden of staff and utilization of budgetary funds, but the overall positive dynamics of indicators of satisfaction presents.

Table 125. Satisfaction with management, 2008-2011, N=433, %

Management	2008	2009	2010	2011
Leadership qualities	85	84,2	90	89
management efficiency	76	73,7	84	86

Interest of the management in feedbacks from the employees	75	68,2	78	80
The system of planning employees' work	72	65,8	78	82
Interest of the civil servants in the outcome of their work	70	65,9	75	79
Compliance with labour laws	68	62,9	74	80
The validity of employment	71	63,3	72	77
Proper valuation of employee stress	59	53,6	66	74
Efficient use of budgetary funds	67	53,6	63	72
Average	71,4	65,7	75,6	79,9

In 2011, by regions, higher levels of satisfaction with governance are observed in Kostanay region and East-Kazakhstan region. A decrease in this indicator is in the Karaganda region and Kyzylorda region compared with those of 2010. Satisfaction with the control system, as well as last year, is low in the Aktobe region and with a slight increase, but still one of the lowest rates remains in Astana city.

Table 126. Satisfaction with management in regions (2008-2011), average value, N=433

Regions	2008	2009	2010	2011
Kostanay region	3,97	3,55	4,1	4,9
East-Kazakhstan region	3,75	4,12	4,3	4,7
North-Kazakhstan region	4,02	4,35	4,4	4,6
Mangistau region	3,84	3,12	4,5	4,6
Atyrau region	4,18	3,77	3,8	4,5
Almaty city	3,5	3,69	4,1	4,4
South-Kazakhstan region	3,93	3,83	4	4,3
Pavlodar region	4,14	3,83	4,6	4,2
Akmola region	3,5	4,2	4,3	4,1
Zhambyl region	4,56	3,51	4,3	4,1
West-Kazakhstan region	3,1	4,06	4,1	4,1
Almaty region	3,08	3,81	4,2	4,1
Kyzylorda region	4,03	4,34	4,7	4,0
Karaganda region	4,41	4,02	4,4	4,0
Astana city	4,07	3,36	3,5	3,8
Aktobe region	3,94	4,26	3,1	3,3
Average	3,88	3,84	4,1	4,2

Opinions of legal entities' representatives:

- «It sometimes happens that employees of tax authorities, who work with clients - are very narrow-minded people. When the head came up, her attitude changed immediately. Heads of departments in the tax authorities are now helping. Eighteen months ago we started to walk around the room, asking, wondering. I believe that the higher the position, the more competent a worker is. I had such a problem; I would like to consult the tax officer. First, I asked the low-ranked workers and reached the head of the department. Only he explained me everything, and even recommend the best way to do».

- «My accounts were fined, I could not pay any bills, withdraw money, give the employees their salary. They do not want to understand, they say that they have no time to investigate. I once had to pay a fine of 120 000 tenge, although I was not guilty. I was forced to run to different offices in tax committee, there even was a moment when I began to cry. They didn't even explain on what basis they arrested my

accounts. The headmistress threw my papers and said that she had no time to deal with me. They need only fines. If it is my fault, I'm ready to pay, but I'm not going to pay for the faults of tax officials».

- «Signs on the tax windows say "work without a lunch break," but they always have a lunch break from 12.30 to 14.30. I asked the chief this question - for whom it's written, there was no answer. My attitude to their work is negatively. They work up to 17, and at 16.45 there is already a guard who doesn't let anyone in. I am not satisfied with the work of employees of the tax committee. At the moment I do not consider employees of tax authorities competent. They do not meet those requirements: the low level of knowledge, staff changes frequently. They themselves do not have time to understand their job. The inspector should not only give advices, but when checked they should know everything. Once our tax reporting "didn't fit" and our accounts were just closed t. To open the account, I ran for 2 weeks».

Material Support

During four years there is positive dynamics of indicator of personnel's satisfaction with material support at their work place. But this component is none the less the component with which the personnel is the least satisfied among other components.

Compared with 2008 the most part of workers are satisfied with material support; equipment with the newest reliable computers and software, office accessories definitely increased. The more and more workers are satisfied with their work places and provision with necessary information, reference books. As before the least amount of workers are satisfied with access to Internet.

Table 127. Satisfaction with material support, 2008-2011, N=433, %

Material support	2008	2009	2010	2011
Comfortable work place	72	71,6	77	80
Necessary information, reference books	68	59,5	73	80
Office accessories	63	57,7	72	77
Telephone	66	65	71	78
Software	49	50,1	71	78
Reliable computers	33	40,2	67,5	82
Office equipment (photocopy, faxes, etc.)	50	43,1	59	66
Reliable access to Internet	30	32,2	42,5	54
Average	53,9	52,4	66,6	74,4

If we look at the received data separately for each region, the lowest scores of material support will be found in Aktobe region, Akmola region, and Atyrau region. A significant degree of this indicator is observed in Kostanay and Zhambyl regions. A decrease of the indicator can be seen in Karaganda and Akmola regions.

Table 128. Satisfaction with material support in regions 2008-2011, average value, N=433

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

Legal entities' opinions:

- «We don't have a working "Taxpayer's office", we have to go to tax committee to receive notifications, so we won't miss one. The last time I waited in a queue for a very long time, there were a lot of people, the served didn't work. Taking into account that there are a lot of failures in SONO program and a lot of updates, they are very hard to install. And you have to send reports, but the program to fix mistakes is ready only a week later. There are a lot of taxpayers, individual entrepreneurs, companies. They could try to improve a work of the program, to install antivirus programs, to create conditions. We are taxpayers, this is our money they are maintained, their wage is paid from our taxes. And when we are receiving such kind of services, when we are addressed rudely, it is not very pleasant. Their programmers-consultants are running there trying to help everyone, they are exhausted too; there are only two of them and a lot of people. There are some new employees who even don't know computers, who don't know which button to press; and the programmers do it instead of them».

Processes

The most part of employees of tax committees have a high evaluation of satisfaction for such components as electronic circulation of documents and a matching procedure. The level of workers satisfied with referred above components, as well as with such components as united databases with other state structures, increased. At the same time the level of satisfaction with interaction with other state structures and amount of satisfied with rationality of logical processes slightly decreased. A possibility to independently make a decision is at the same level.

In general for the component "Processes", same to the previous years, the most important questions are questions of interaction with other state structures, including united databases. In 2011 for the mentioned components, same to the previous years, there is the least amount of satisfied workers.

Table 129. Satisfaction with the processes, 2008-2011, N=433, %

Processes	2008	2009	2010	2011
Electronic circulation of documents	70	64,4	81	85
Matching procedures	75	66,2	77	79
Rationality of logical processes	71	61,6	76	75,5
A possibility to independently make a decision	70	61,3	74	74
Redistribution of personnel in the peak-load time	55	56,2	72	72,5
Interaction with other state structures	62	53,7	69	68,4
United databases with other state structures	43	41,3	53	58
Average	63,7	57,8	71,7	73,2

According to data gathered in 2011 for regions there are several positive changes. In Kostanay region a level of satisfaction significantly increased compared to other regions and to data of 2010. In five regions (Karaganda region, West-Kazakhstan region, Kyzylorda region, Zhambyl region and Pavlodar region) there is a decrease of level of satisfaction. The lowest indicators of satisfaction with processes are in Astana city and Aktobe regions (3.5 and 3.3 points respectively).

Table 130. Satisfaction with processes by regions (2008-2011), average value, N=433

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

Quality of State Services in Tax Authorities

According to data of 2011 the level of satisfaction with quality of rendering of services in tax authorities among surveyed employees increased for almost all factors, apart from politeness of employees of a department toward customers, rate of rendering a service and quality of documents (precision, lack of mistakes, and completeness of information). For these factors the results remained the same. Compared to the previous years, the amount of employees of tax authorities who are completely satisfied with presence of all conditions for qualitative rendering services significantly increased. The amount of workers satisfied with encouragements for qualitative service increased, too.

Table 131. Satisfaction with quality of services at work places, 2008-2011, N=433, %

Factors	2008	2009	2010	2011
Politeness of your department's workers towards customers	92	89,3	94	94
Rate of rendering a service	90	86,5	91	91
Quality of documents (precision, lack of mistakes, and completeness of information)	85	81	90	90
Availability and accessibility of information for customers	84	82	87,5	90
Taking into account needs of customers while planning a work	84	79,9	86,5	89
Easiness of the procedure of receiving a service	85	82	86,5	86
Awareness of customers	84	72,4	85	86
Feedback with customers	83	74,9	81	85
Presence of conditions for qualitative rendering services	70	66,9	79	87
Encouragements for qualitative service of customers	42	34,8	43	59
Average	79,9	75	82,4	85,7

The fact that employees of tax authorities are the least satisfied with encouragements for qualitative service among all the valuation questions of this section attracts the attention. It indicates of the fact that employees need good encouragement for qualitative service of customers, though a qualitative service should be normal for their work.

It should be noted that, same to previous year, employees of Aktobe region are differ from employees from other region in their critical treatment of estimation of service' quality. This region has the lowest average value for valuation of this factor.

Table 132. Satisfaction with quality of services by regions (2008-2011), average value, N=433

Regions	2008	2009	2010	2011
Kostanay region	4	3,88	4,3	4,9
East-Kazakhstan region	4,03	4,15	4,4	4,7
North-Kazakhstan region	4,48	4,37	4,6	4,7
Mangistau region	3,77	3,33	4,5	4,7
Atyrau region	3,87	3,94	4,3	4,5
Almaty city	4,21	3,91	4	4,4
South-Kazakhstan region	4,3	3,96	4,6	4,4

Pavlodar region	4,14	4,13	4,2	4,3
Akmola region	4,1	4,3	4,3	4,3
Zhambyl region	4,69	3,73	4,1	4,2
West-Kazakhstan region	4,41	4,11	4,5	4,1
Almaty region	3,55	4,02	4,2	4,1
Kyzylorda region	3,7	4,1	4,4	4,1
Karaganda region	4,35	4,42	4,6	4,1
Astana city	4,07	3,88	3,8	4
Aktobe region	4,19	4,32	3,5	3,6
Average	4,12	4,01	4,3	4,33

Self-appraisal of Knowledge and Skills

Amount of legal entities satisfied with competence of tax authorities' employees is 86%. In general, 82.8% of tax authorities' employees estimated their knowledge and professional skills at 4 or 5 points. The highest level of self-appraisal of respondents of their knowledge how to work with customers is 96.5%.

The employees are trying to improve their skills and knowledge. There is an increase of share of tax authorities' employees who are satisfied with their knowledge and skills for all the parameters of this section. In these years the amount of workers able to touch-type increased significantly from 51% in 2008 to 69% in 2011.

There is still a low share of workers who highly estimate their knowledge of English (35%), which is not as curtail indicator of tax authorities' employees' competence as knowledge of official languages – Kazakh and Russian languages. It is necessary to add that, compared to 2010, the amount of employees who know Russian well decreased, though the share of employees who know Kazakh language well didn't increase.

Table 133. Self-appraisal of tax authorities' employees, 2008-2011, N=433, %

Factors	2008	2009	2010	2011
Ability to work with customers	95	93,4	95	96,5
In their segment	92	92,5	92	96
Knowledge of Russian language	94	95,1	97	92
Overcoming conflict situations	93	86,2	91	92
In the questions of taxation	90	88,8	90	93
In the planning for results	90	79,7	87	93
In the monitoring of tax authorities' services	87	76,3	87	87
Possibility of professional development	80	76,2	82	85
Knowledge of Russian language	77	79,1	82	82
Possibility of aggrandizement	80	67	76	81
In development of standards	76	65,6	74,5	79
In development of indicators	74	63	71	79
Ability of touch-typing	51	50,1	53	69

Knowledge of English language	20	25,5	26	35
Average	78,5	74,2	78,8	82,8

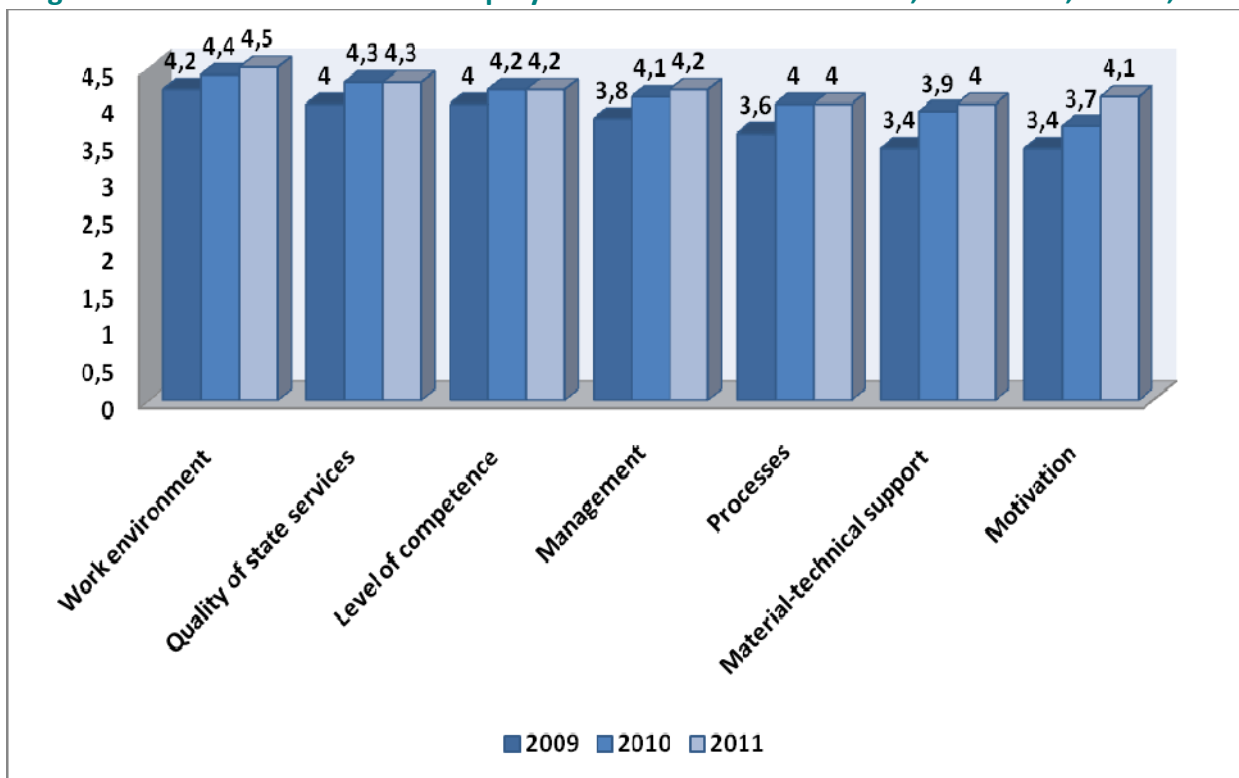
Let's mention that for all the factors of professional knowledge and skills estimation there are positive changes for all regions. Almost in all regions state employees rated their level of knowledge and practical skills by 4 points or more. A decline in average assessment of competence in West-Kazakhstan region, Karaganda region, Almaty region and Kyzylorda region is observed.

Table 134. Self-appraisal of personnel's competence by regions on a five-points scale, 2008-2011, N=433

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

According to the results of the data obtained in 2011, the growth rate of satisfaction with public servants' working conditions for all components is observed, in comparison with 2009 and 2010.

Diagram 43. Satisfaction of state employees with conditions of work, 2009-2011, N=433, %



As in previous years in terms of "working environment" the maximum score of level of satisfaction among tax officers - 4.5 points – is recorded.

It should be noted that civil servants are less satisfied with the material and technical equipment and work processes. Timely and optimal support of organizations with necessary material resources of corresponding completeness and quality, as well as the well-established workflows improve employee's satisfaction, which in turn affects the quality of their work, the quality of services of consumers.

Table 135. Satisfaction of tax services' providers by sections, 2011, N=433

	Satisfaction of providers	Average score
Motivation	71,9	4,1
Work environment	89,3	4,5
Management	79,9	4,2
Material-technical support	74,4	4
Processes	73,2	4
Quality of state services	85,7	4,3
Level of competence	82,8	4,2

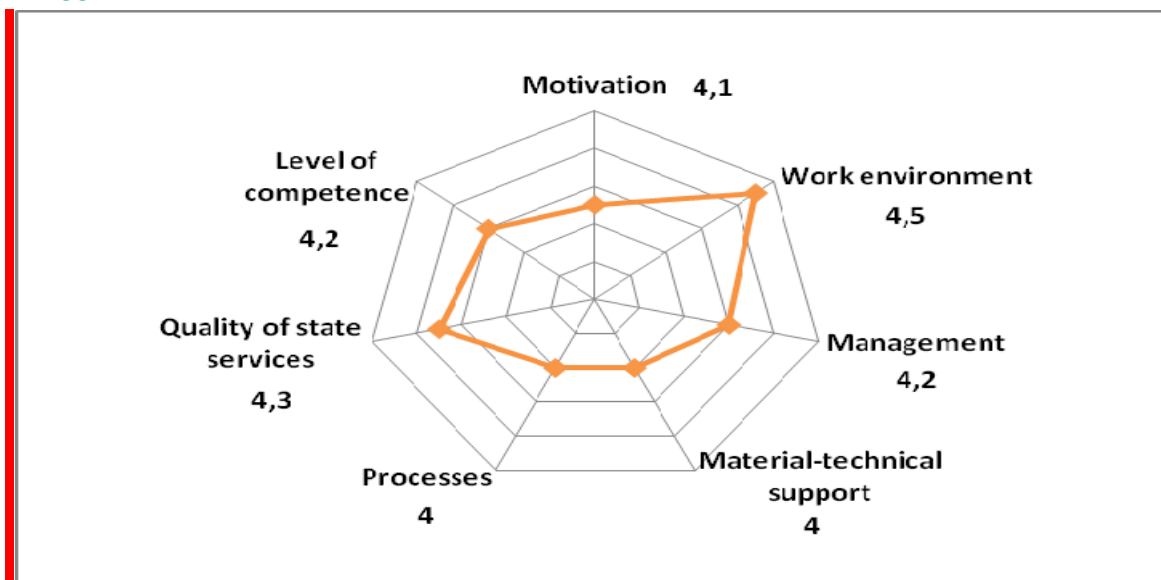
The number of regions which have received more than 4 points, decreased compared with 2010 per Kyzylorda region. Four or more points were scored in Kostanay region, East-Kazakhstan region, Mangistau region, North-Kazakhstan region, Almaty city, Pavlodar region, Atyrau region, South-Kazakhstan region, Zhambyl region, West-Kazakhstan region, Almaty region and Akmola region. As in 2010 the lowest satisfaction with tax officers recorded in the Aktobe region - 3.4 points.

Table 136. Satisfaction of government employees in dynamics (2008-2011) by regions, N=433

	2008	2009	2010	2011	Average, 2011

					Motivation	Environment	Management	Material-technical support	Processes	Quality of services in state structures	Competence
Kostanay region	3,8	3,6	4	4,8	4,8	4,9	4,9	4,9	4,8	4,8	4,7
East-Kazakhstan region	3,7	3,9	4,2	4,5	4,4	4,7	4,7	4,4	4,4	4,7	4,4
North-Kazakhstan region	3,8	3,4	4,5	4,4	4,4	4,8	4,6	4,2	4,3	4,6	4,6
Mangistau region	4	4,2	4,3	4,4	4,5	4,7	4,6	4,5	4,3	4,6	4,3
Atyrau region	3,6	3,7	4,1	4,3	4,3	4,8	4,4	4,0	4,2	4,5	4,4
Almaty city	4	3,7	4,4	4,2	4,2	4,4	4,2	4,5	4,0	4,3	4,3
South-Kazakhstan region	4	3,7	3,8	4,2	4,4	4,7	4,5	3,6	4,1	4,4	4,3
Pavlodar region	3,8	3,7	4	4,2	4,2	4,3	4,3	4,2	4,1	4,3	4,3
Akmola region	4,2	3,5	4	4,1	4,2	4,4	4,1	4,3	3,9	4,2	4,2
Zhambyl region	3,2	3,9	4,2	4	4,0	4,4	4,1	3,9	3,9	4,1	4,1
West-Kazakhstan region	3,2	3,7	4,1	4	3,9	4,4	4,1	3,8	3,9	4,1	4,1
Almaty region	3,7	4,1	4,1	4	4,0	4,5	4,1	3,5	3,9	4,2	4,1
Kyzylorda region	4,1	4,2	4,6	3,9	3,9	4,0	4,0	4,2	3,9	4,1	4,0
Karaganda region	4,2	3,9	4,2	3,9	3,4	4,4	4,0	3,7	3,8	4,1	4,1
Astana city	3,8	3,5	3,6	3,8	3,6	4,2	3,8	3,9	3,5	3,9	4,1
Aktobe region	3,9	4,2	3,3	3,4	3,4	3,7	3,3	3,0	3,3	3,6	3,9
Казахстан	3,8	3,8	4,1	4,1	4,1	4,5	4,2	4,0	4,0	4,3	4,2

Diagram 44. Indicators which characterize satisfaction of tax authorities' employees 2011, N=433



Employee survey makes it possible to obtain data and based on them, to understand the real situation from inside. Which in turn provides an opportunity for improvement, reprocessing and conducting more in-depth work focused on all state employees?

For this purpose, the questionnaire for employees offered an open-ended question on what knowledge and skills they need to improve; about 60% did not answer this question, but the rest of the respondents expressed their opinion. A complete list of employees' answers in their original form is presented in the table below. This list of staff's needs helps to focus on the various activities and workshops to enhance skills and a better understanding of workers' needs.

Table 137. Employees' needs in knowledge and professional skills, 2011, N=433

Knowledge and skills	%
Seminars in the area of taxation / refresher courses	16,4%
Learning English	7,6%
Accounting and 1C in accordance with current law	3,9%
Learning Kazakh	3,9%
Increased knowledge in the field of jurisprudence	3,2%
Knowledge of software	3,2%
Rates for the Study of International Financial Reporting Standards	2,3%
The exchange between tax authorities of the regional and national importance	2,1%
International experience in the field of taxation / business trips to foreign countries to share experiences and learning	1,6%
No need, because I educate myself	1,4%
Creating a cabinet to provide psychological training for employees of the Tax Committee	1,2%
Organization of business trips to other regions of Kazakhstan to exchange experiences	0,9%
Management in improving productivity and efficiency of management	0,5%
Psychology of Personnel Management	0,5%
Installing the Internet to every desktop	0,5%
Learning Russian	0,5%
Courses in planning working time / time management	0,5%
In the knowledge of the Audit	0,5%
Knowledge in the field of public procurement	0,2%

Internships in the higher bodies every three years	0,2%
The study of international law	0,2%
Knowledge of how to provide practical assistance in emergency situations	0,2%
Knowledge of economics	0,2%
In knowledge on personal accounts	0,2%
In knowledge, as all tax rates are calculated	0,2%

In a form of open question participants were asked to write their suggestions to improve the current system of tax administration. A large number of employees found it difficult to make suggestions (62%), but other staff members made suggestions, which we consider interesting for the study for governing body to improving the work in general.

Table 138. Suggestions to improve current state of tax authorities' work, 2011, N=433

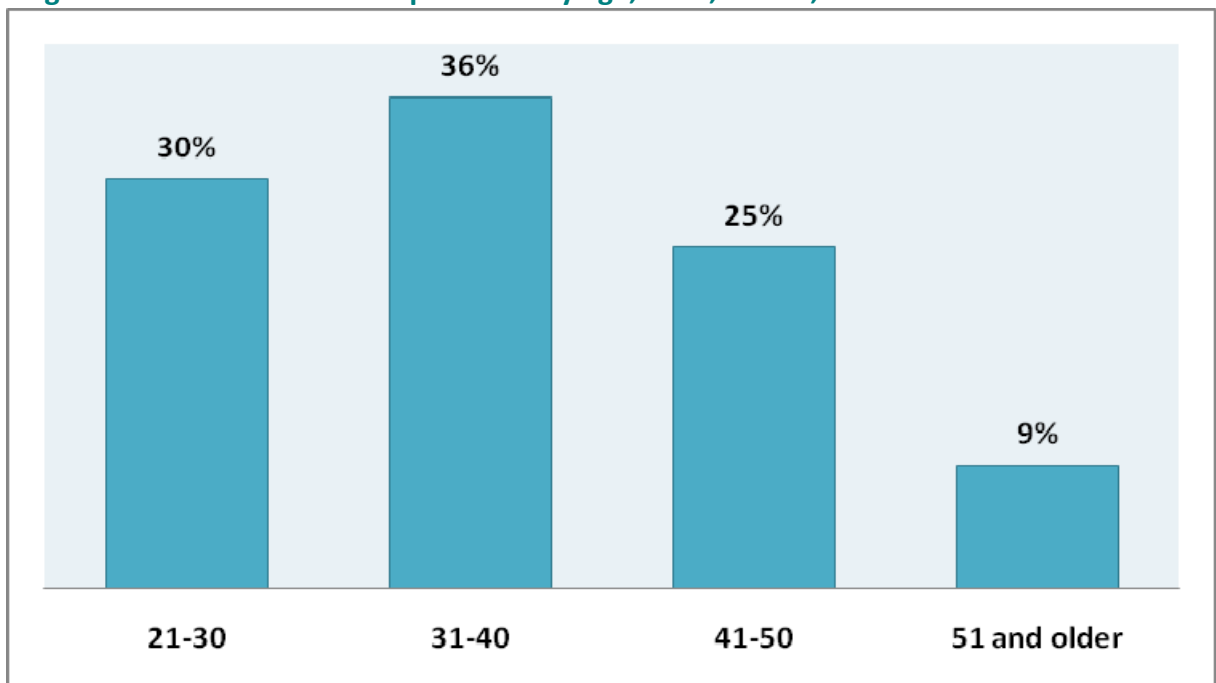
Suggestions	%
To increase the amount of Tax Committee's staff	8,8%
Upgrading the computer system / installation quality communication	6,2%
The increase in salary to employees of the Tax Committee	3,5%
To increase the level of motivational moments for employees of the Tax Committee / reward for good work	3,5%
Conducting regular seminars for new employees	2,5%
Create a single database across Kazakhstan	1,8%
Attracting educated young professionals	1,8%
Continuous training of employees	1,4%
For unloading of work in the reporting period to set the terminals with high speed Internet in rural areas	1,4%
Simplify the tax system	1,2%
Automation of all processes off-site control and other public services	1,2%
Raising the status of government employees and improving social welfare for staff of the Tax Committee	0,9%
Distribution of work in the light load	0,9%
Exchange of experience with tax officers of other states / experiences of advanced countries	0,9%
Appoint competent managers	0,9%
To install an electronic scoreboard in service centers	0,9%
To conduct software updates not later than one month until the tax reporting period	0,7%
Installing the Internet for all staff and visitors	0,7%
To work with taxpayers remotely and delivery of reports only in electronic form	0,7%
Less unnecessary paperwork	0,5%
Exchange of experiences in other tax departments of Kazakhstan	0,5%
Introduce electronic data exchange with other competent authorities	0,5%
If you change the tax code in a timely manner to introduce changes to the program e-ini-client and SONO	0,5%
Normalized workday	0,5%
For employees to introduce a single form	0,5%
Reduce bureaucratic reports on work with taxpayers	0,5%
Increasing the tax literacy of employees and the taxpayers	0,5%
Reduce the statistical reports	0,5%
Increase the processing time for the output document	0,2%
Establish effective methods of administration	0,2%
Mentoring and work with young professionals	0,2%
Simplify the system of public service rendering	0,2%
Take into account the suggestions of the taxpayers and actually implement them	0,2%
To create a sustainable moral climate in the process of appointment of head of tax authority, to take into account the opinion of staff, to conduct pre-	0,2%

and anonymous questionnaires	
To monitor service quality and really fix flaws monthly	0,2%
Very strict compliance with laws	0,2%
Reduce the notification procedure	0,2%
Open a separate window for assigning INN	0,2%
Improve the tax legislation	0,2%
Revise the amount of work between departments	0,2%

Picture of Tax Authorities' Workers

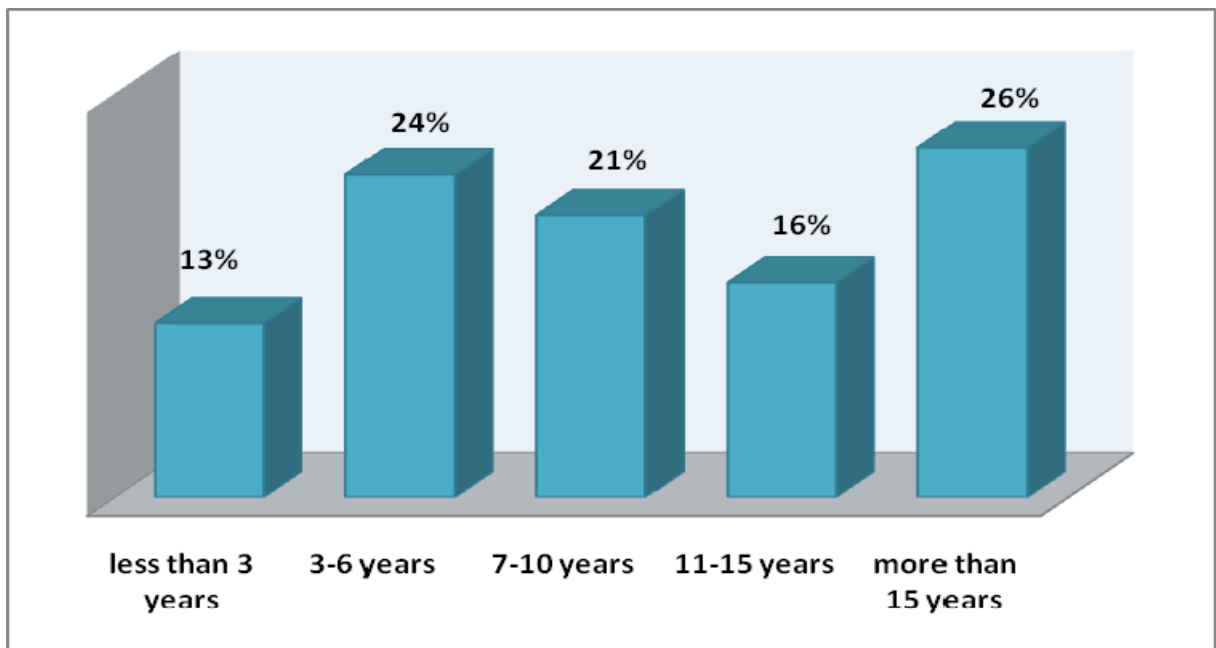
In 2011, the study involved 63% of women and 37% of men. The youngest of tax officials, who participated in the survey, was 21 years old and the oldest was 61 years old. It should be noted that the majority of employees of tax authorities are under the age of 50 years, the proportion of employees older than 51 years is 9%.

Diagram 45. Distribution of respondents by age, 2011, N=433, %.



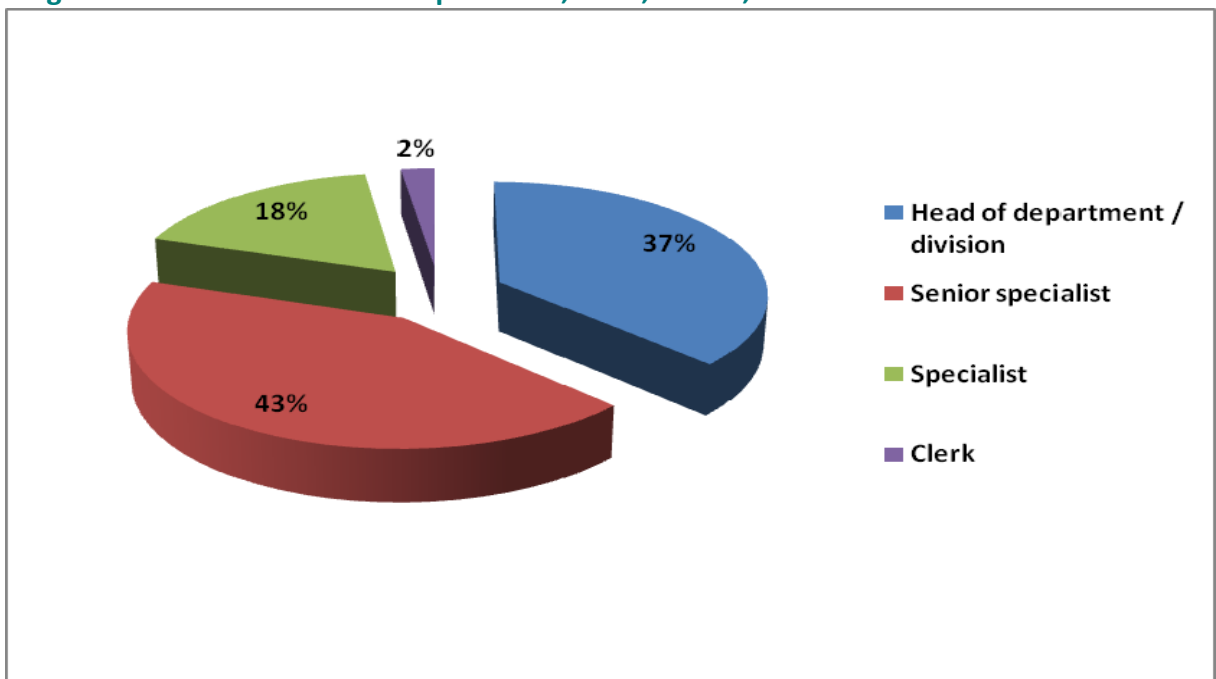
The average work experience of employees was 10 years. Most of the employees of tax services (95%) who participated in the study are going to pursue a career in the tax authorities. Only 5% want to change jobs.

Diagram 46. Distribution of respondents by work experience in tax authorities, 2011, N=433, %.



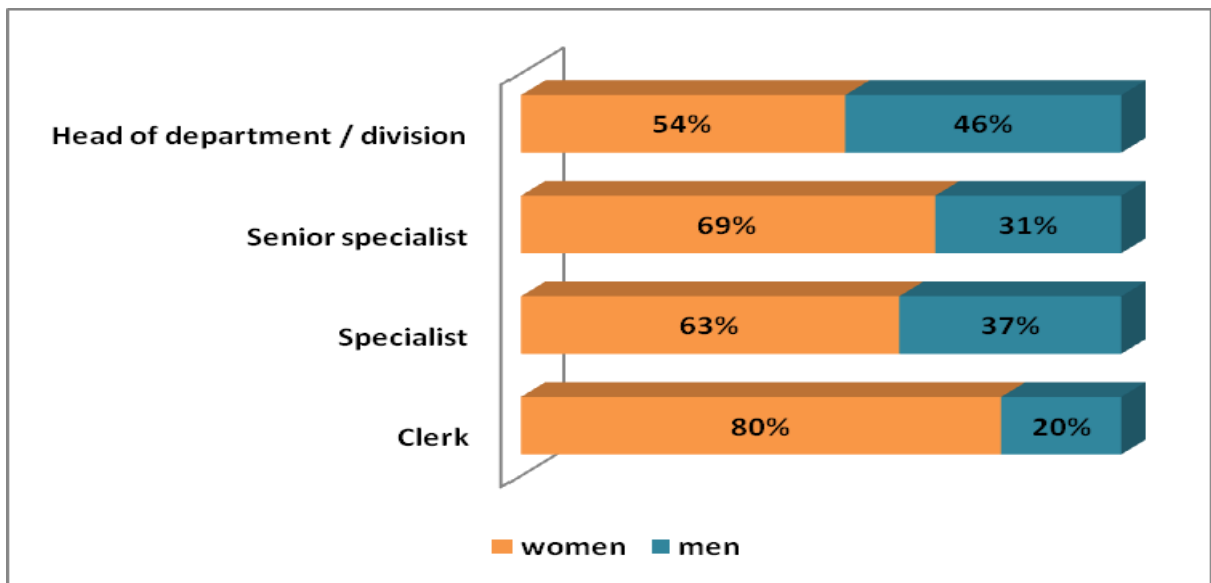
The diagram shows that in the study, employees of tax authorities are skilled enough, that is, the experience of the majority of workers is 3 years and more, the proportion of those who have worked for up to 3 years is 13% of the total sample of respondents in this category.

Diagram 47. Official status of respondents, 2011, N=433, %



The main part - namely, 80.2% of surveyed employees of tax authorities, has a fairly high job status.

Diagram 48. Official status of respondents by gender, 2011, N=433, %.



In the context of gender attention is drawn to two points:

1. At all "status" levels, workers of the tax authorities are women.
2. Their number decreases with increase in the "status" level.

SUMMARY AND RECOMMENDATIONS

Creating an effective and fair tax system, as well as providing quality services in obtaining tax services are an important condition for improving the business activity of the population of Kazakhstan. In this regard, one of the strategic directions of development of Kazakhstan's tax administration is to ensure the public satisfaction with the activities of tax authorities.

It should be remembered that the service of the executive authorities in general, is the result of a multi-faceted process of interaction between the consumer and the representative of the State rendering the service, as well as the outcome of the process of servicing. There are two parameters of quality of services:

- Quality of service: service set of characteristics that determine its ability to meet the needs of the recipient as to the content / services result.
- Quality of servicing - a set of process characteristics and conditions of service rendering, ensuring the satisfaction of the needs of the recipient in respect of service delivery.

But these two parameters are interrelated, since even after receiving the result of service, the recipient of services will remain unsatisfied, if the process of interaction with tax officials has been organized without regard to their wishes. But even with well-functioning procedures, the recipient of the service will be dissatisfied, if it turns out that he had received poor service, for example, wrongly drawn up a document or certificate with errors.

The toolkit of researches "Evaluation and monitoring of tax services in Kazakhstan," is the subjective and objective indicators of evaluation of the tax authorities. Among the objective measures assess both the quality of service, such as waiting time, duration of service provision and quality of service, the accuracy of documents issued. Among the subjective indicators of consumers' satisfaction with tax services, the individual components of tax services, as well as satisfaction with the service in general is assessed.

In a survey of 2011 respondents' rate of attainability of legal entities amounted to 67%; the main reasons of declining to participate in this survey are: no time (27%), no desire to respond to the questionnaire (18%), fear of expressing an opinion (8%) and fear of disclosing confidential company information (7%); the remaining 40% of respondents did not fit on a quota assignment. The population is more readily to participate in the survey, this is indicated by the percentage of reachability - 73%, the reasons of declining are similar to the reasons of declining of legal entities: there is no time (38%), no desire to respond (22%) and are afraid to disclose confidential information (6%), 34 % are not suitable for quota assignment.

Initial data

Generally improvement of quality of tax services in Kazakhstan should be noted, which is indicated by the accuracy of documents issued. So the question of errors in documents was answered by only 4% of respondents representatives of legal entities, in general for Kazakhstan responded positively (in 2010 was 6%). Mistakes are made in Almaty city, Aktobe region, Karaganda region and South-Kazakhstan region within 5-9% of cases. In the city of Astana and in Almaty region the errors in the documents issued were observed in 10-12% cases. Employees of tax authorities eliminate errors on average of 8 days, the maximum error recovery reaches up to 1 month. According to the 2010, deadlines for eliminating errors reached 4.5 months. Also, compared to 2010, the share of respondents who indicated the loss of documents by tax officers declined from 3.4% in 2010 to 2% in 2011. The reduction of amount of errors is confirmed by poll. Compared with 2010, the number of respondents who reported the error in the issuing documents reduced.

The quality of rendering tax services can be observed; the average waiting time in queue decreased from 35 minutes in 2010, up to 29 minutes in 2011. The lowest satisfaction of taxpayers in terms of "waiting time" is marked in Astana city, where legal entities have to wait in line an average of 1.5 hours, as well as in South-Kazakhstan region, where entrepreneurs wait in the queue for about an hour. This indicator also improved for population, waiting time for obtaining tax services decreased from 37 minutes in 2010 to 25 minutes on average for the republic in 2011.

According to received data for the number of visits, as in 2010, the most problematic for taxpayers is the service of liquidation of legal entity or the discontinuation of IE; to receive the service legal entities has been appeal to the tax authorities of Kazakhstan on average of 5.5 times. The most significant reduction in the average number of visits observed in registration of IE from 2.7 times in 2010 to 2 times in 2011, just note that in 2010 the maximum amount of visits was 30, in 2011 - the maximum recorded visit - 10 times.

The mean values of the number of visits for all other tax services vary in the range 1.5-2 visit, with minor differences relative to last year. The lowest frequency of visits are observed when respondents visited the tax authorities for tax reporting, on average 1.5 times, the maximum is observed at 10 times; last year, the average number of visits was 1.8 times, the maximum amount of visits - 15 visits.

These quantitative studies demonstrate that the project to reform the tax administration, which started in February 2011, has some success in achieving their goals - reduced time to pass the tax reporting, as well as significantly reduced the time of registration of IE.

According to a survey in 2011 the share of informal services rendering by representatives of legal entities remained at the same level compared to 2010 - 2%. The need for an informal render of tax services, as in previous years, most often arises in obtaining services liquidation of legal entity and the termination of IE - 4.8% of cases. The slight decrease in this indicator is observed for the following services: issuance of data on existing/absence of tax debts and carrying out tax crediting and tax refunding. At the same time the percentage of population using an informal reception services decreased, only 1.2% of respondents in 2011 were given an illegal fee upon receipt of tax services. This is a 1.3% decrease over the previous year (2.5% in 2010), but closer to the level of 2009 (1.4% in 2009). According to the results in-depth interviews with representatives of legal entities, we can conclude that in most cases, the cause of corruption comes from the taxpayers because of their mistakes, or because of late payment of taxes. By the opinion of the legal entities, it is necessary to operate within the law and avoid penalties, and then there is no reason to pay bribes.

Снижается доля потребителей, пользующихся услугами посредников, так среди населения воспользовались услугами посредников лишь 0,6% респондентов, в 2010 году указанный процент был выше – 3%. Среди юридических лиц: с 3% в 2010 году до 2% в 2011 году, снизилась доля респондентов обратившихся к услугам посредников.

The percentage of consumers using the services of middlemen reduced; the population used the services of intermediaries only in 0.6% of cases, in 2010 this percentage was higher - 3%. Among the legal entities decreased the percentage of respondents who applied to intermediaries from 3% in 2010 to 2% in 2011.

The improvement of the tax authorities' work is supported by decreases in the number of representatives of legal entities who have had cause to complain, as well as reducing the number of those who complained. In 2011 (N =1688) - only 1% of the representatives of legal entities complained, had cause for complaint - 6% of respondents. In 2010 (N = 1625) - 3% of the respondents of legal entities filed a complaint, although they had reason for complaint in 11% of cases. For the population - during the monitoring of tax services in Kazakhstan, from 2007 to 2011, percentage respondents who complained about the tax services provided remained almost at the same level, there are only minor changes. As for reasons to

complain, the percentage of respondents who had reason to complain decreased from 16.7% in 2007 to 6% in 2009 and remained almost at this level, with a slight decrease in 2011 - 5.1%.

Summarizing the data of objective indicators to assess the work of tax authorities in general, it should be noted that in 2011, the quality of most of the tax service and quality of servicing for legal entities and individuals have improved.

Estimation of quality of services in tax authorities by legal entities

As for the subjective indicators, a survey of 2011, as a whole in Kazakhstan, the level of satisfaction with quality of service by legal entities, as a response to a question about the service as a whole decreased by 2% compared with 2010, and was 86%.

In terms of regions, for most of them, there is a high level of satisfaction - 90% and above. The relatively low satisfaction was noted in the Atyrau region (56%), Astana city (57%) and Mangistau region (70%). At the same time it should be said about Mangistau region that there is an increase in this indicator compared to previous years.

We can distinguish the city of Almaty, where the significantly increased the number of taxpayers who are satisfied with the quality of services, from 66% in 2010 to 97% in 2011. Compared with 2010, four regions improved this indicator – Kostanay region, West-Kazakhstan region, Mangistau region and North-Kazakhstan region. Aktope region, Atyrau region, Zhambyl region, South-Kazakhstan region and the city of Astana worsened their performance by 12% -13%.

The study was designed to calculate another evaluation of satisfaction with the tax service by regions and for the Kazakhstan in general. This figure was calculated as the average for all indicators assessing the quality of service: the timelines and deadlines, procedure, forms, information, personnel, information and technical support. By results of calculation of this indicator medium-republican value of satisfaction with services levels for a total of 82.9%, which is 2.5% more than this indicator was in 2010. With regard to this indicator the last year's report noted: "It seems that this figure is more accurate, since in this case, the consumer provides a basis for evaluation. It is proposed to use this indicator in future studies". Taking into account this conclusion, it should be noted that, compared with 2010, satisfaction with public tax service has improved.

One of the characteristics of any service is the variability of quality. This is objectively determines the level of variability of quality of services, even within a single service or agency. Summarizing the data of subjective evaluation of the performance of the tax authorities, it should be noted that there is no unambiguous subjective assessment of quality of service in 2011, but considering that the second estimate is more accurate because takes into account all dimensions of quality services, we can conclude that there is the positive dynamics of satisfaction legal entities with tax services.

Parameters of service quality

In terms of the parameters of quality of service, the lowest satisfaction among legal entities is the indicator "information and technical support" (the level of satisfaction - 71%), a generalized measure parameters such as speed of the servers and computers, software, and access to terminals. Despite the positive trend in this indicator (10% ↑), it is worth noting that the legal entities are the least satisfied with it, compared with other indicators of quality of tax services. According to the results of the data in some areas there are very low rates of access to terminals: Mangistau region, Atyrau region and Karaganda region. Satisfaction with the speed of the servers and computers, as well as satisfaction with the software is at the lowest level in Mangistau region and Atyrau region. Also note that the low satisfaction rate for servers and PCs featured in East-Kazakhstan region and Astana city.

As in the past year, the following parameter of quality of services, which has satisfaction below 80%, is the availability of information. This is a generalized indicator for parameters such as the provision of information on the tax service at informational window, on the stands, information about tax services available via Internet, access to information over the phone. There is a positive dynamics of this indicator, the level of satisfaction with them in 2010 was 70% in 2011 - 77%, but, nevertheless, this index indicated a relatively low level of satisfaction, comparing with other indicators. In Atyrau region and Mangistau region, as well as in Astana city the lowest satisfaction with the availability of information on services from an information window, and the stands for legal entities is observed. Those regions are marked by the lowest satisfaction with the availability of information via the Internet and by phone. Consequently, entrepreneurs are least satisfied with the overall availability of information about services in the three regions.

In general, it should be noted that a survey of 2011 observes a positive dynamics of serving quality in obtaining tax services for all parameters of satisfaction scores. Assessment rate of "procedure" remained unchanged (the level of satisfaction - 88%), which includes the following components: clarity and ease of tax procedures, clarity of blanks and forms, and the validity of documents required. The category "Forms, sample documents, signs, language of services" decreased by 3% compared with the data in 2010 and is 89%.

Estimation of legal entities of services' quality provided by tax authorities for different tax services

Studying the data obtained in 2011 in the context of tax services estimated in a survey of business entities, we note that for the four tax services the level of satisfaction has improved: issuance of data on existing/absence of tax debts, carrying out tax crediting and tax refunding, a written request for clarification, an explanation of tax legislation. The highest percentage of satisfied taxpayers registered for the service "an explanation of tax legislation" (14% ↑). The five services, such as registration of IE (7% ↓), accounting for VAT registration (2% ↓), reception of tax reporting (4% ↓), liquidation of legal entities (2% ↓) and the suspension of delivery of tax returns (2% ↓), a slight decrease in satisfaction with the quality of the services presents.

Due to the fact that every year amends to the tax law are made, its explanation is important for taxpayers. Explanation of Tax Legislation is a demanded service for corporate clients. According to a study in 2011, 44% of respondents asked for information to clarify the tax laws to tax authorities on average for 3 times, also by telephone, including Call-center of the Tax Committee of the Ministry of Finance.

Satisfaction with the service received has increased by 4% compared to 2010 and is 81%. Higher levels of satisfaction (90%) of information services to explain tax laws recorded in Kostanay region and Almaty region.

In all other regions a fairly high levels of satisfaction from 70% to 90% are indicated. The lowest satisfaction rate for this service is noted in Mangistau region (60%).

Tax reporting

Most respondents (representatives of legal entities) - 58% submit tax reporting electronically through the Internet from personal computer from their office or home, which is 5% more than in 2010. At the same time a decrease in the proportion of respondents (28% in 2010 to 19% in 2011) who submit tax returns with "terminal of the taxpayer" is observed. The proportions of respondents who give tax reporting in spur of the moment on paper, on magnetic media and by registered mail with notification gradually reduce.

In 2011, an increase in the number of respondents expressing satisfaction with electronic forms of delivery of tax reporting can be observed. We note that this figure is closer

to 100% (in 2010 this indicator of satisfaction was noted at 90%, in 2011 at 97%). It should be noted that this figure was estimated as a simple "yes" or "No" to the question "How can you take the tax returns? Are you satisfied with this way? ", that is there is no way to trace the degree of satisfaction of taxpayers. Therefore, to assess respondents' satisfaction with electronic and other forms of submitting of tax reports, it is appropriate to provide an estimation scale for this question.

92% of respondents satisfied with submission of tax reports on paper; it is higher than is previous year (13%). In general, for all types of tax reporting positive dynamics of satisfaction can be seen. Satisfaction with the procedure of tax reporting without prior arrangement on magnetic media, via registered mail and through an intermediary significantly increased.

Methods of feedback

Study in 2011 confirmed that, as before, the most effective way of feedback considered by business are seminars, meetings with tax officials (52%). Also among the most effective ways to transmit the views / suggestions private communication with staff of tax services (31%) and treatment through the site www.salyk.kz (26%) are marked.

Image of tax authorities of Kazakhstan

Results of the study in 2011 confirmed that every year a positive image of the tax service in Kazakhstan is formed. So for all the positive characteristics of the image of the tax authorities increased in the percentage of respondents agreeing with the proposed statement. In a survey of 2011 67% of consumers said that "The services provided by the tax authorities of our city (district) are improving from year to year" in 2010, these share respondents was 63%. Note that the trust in the tax authorities has significantly increased from 51% in 2010 to 67% in 2011.

The conclusion on the formation of positive image of Kazakhstan tax authorities was confirmed by another estimate. During the survey all respondents were asked to rate on a scale from -5 to +5 what associations, positive or negative, they have about local tax authorities. Assessing the whole, we note that by the scale of perception of the tax authorities, the largest number of respondents positively perceived the tax authorities is 92% (10% ↑ in comparison with 2010) and only 3% assessed tax authorities negatively, 5% of respondents perceive the tax authorities neutrally, with no positive or negative emotions.

Estimation of services' quality rendered by tax authorities by population

According to a survey in 2011, the level of public satisfaction with service of tax authorities continues to decrease (in 2011 - 84.3%). This indicator has deteriorated on average by 4.8% compared to 2010 and by 6.7% compared to 2009. The two regions have significantly improved their performance on the quality of services in general. They are the city of Almaty (26% ↑) and the West-Kazakhstan region (10% ↑). Note that Kostanay region reached 100% of public satisfaction with the quality of services provided by the tax authorities. Two regions have not changed their rates. It is Pavlodar region (100%) and South-Kazakhstan region (96.7%). Three regions slightly worsened their performance: the city of Astana, Almaty region and North-Kazakhstan region - from 1 to 7%. A significant deterioration can be observed in the Aktope region (28% ↓), the other six regions the indicator worsen from 10 to 20% ↓ (Akmola region, Kyzylorda region, Atyrau region, Zhambyl region, East-Kazakhstan and Karaganda regions).

Parameters of services' quality

In general, there is a positive trend of satisfaction with seven of the nine parameters assessing the quality of tax services. Separately, you can select options such as "Accessibility"

(11% ↑) and "Information and technical support" (10% ↑), which showed a significant increase in the level of satisfaction compared to 2010.

The indicator "Procedure" has a decrease in satisfaction at 3%, for "forms, examples, signs, languages" there is a decrease in satisfaction by 5%.

Summarizing the data on satisfaction with individual services' quality parameters, we note that in the Atyrau region there is relatively low satisfaction of the population in many ways.

Satisfaction with the service as a whole, calculated as the average for the blocks, is 80.6%, which is lower by 3.7% than the rate of satisfaction in 2011 as a response to a question about the service in general. Comparing satisfaction rates calculated as the average for blocks, with 2010, there has been improvement in satisfaction by 2.2% (in 2010 - 78.4%).

Satisfaction with separate tax services

- Satisfaction with the service "registration of taxpayer" as an answer to a question about the service as a whole fell from 91.2% in 2010 to 87.1% in 2011. However, the mean score on the block has increased from 78.7% in 2010 to 82.7% in 2011.
- Satisfaction with the service "Issuing the presence / absence of tax debts," as an answer to a question about the service as a whole fell from 87.2% in 2010 to 81.9% in 2011. Evaluation as the average of the blocks has increased from 78.9% in 2010 to 80.2% in 2011.
- Satisfaction with response to written, electronic address for an explanation of tax legislation in response to a question about the service in general, has declined from 86.7% in 2010 to 80% in 2011. However, the mean score on the block has increased from 69.7% in 2010 to 83.4% in 2011.

Summarizing the data of subjective assessment of indicators of the tax authorities' work by population, it should be noted that as there is no unambiguous subjective assessment of quality of service in 2011, but considering that the second estimate is more accurate because it takes into account all dimensions of quality services, we can conclude that the positive dynamics of satisfaction among population presents.

For the service, "Clarification of the tax legislation to the population," there is a significant improvement from 78% in 2010 to 95% in 2011. In 2011, the figure is higher than that of businesses by 14%.

Activity of NGOs

The study found that the majority of legal entities are in need of support from community organizations, only 2.1% of the respondents in this category reported that they did not believe in the work of public organizations.

Business entities are in need of assistance from non-governmental organizations on the following questions:

- Explanation of tax legislation - 54%;
- Advising on tax accounting – 50%;
- Conduct training and seminars on taxation - 34%;
- Provide information on the latest developments in tax laws and tax administration – 31%;
- Protection of the interests of taxpayers at the level of Government, Parliament, including law-making – 26%;
- Advice on Tax Planning – 24%;
- Protecting taxpayers in the pretrial and trial record keeping - 23%;

- Carrying out activities with the participation of representatives of relevant ministries and agencies and taxpayers in order to organize a constructive dialogue to resolve problem of taxation- 14%;
- Implementation of the public monitoring and controlling the activities of tax authorities, including in regions - 10%;
- Research and development in the field of financial law – 5%.

Positive trend of awareness of legal entities of the Association of Taxpayers of Kazakhstan can be seen. As was found in 2011 survey, respondents became less ignorant - in 2011 - 56% in 2010 - 46% in 2009. - 49% (detailed diagram is presented in the appendix) are aware of the ATK, support their work - 9%, 33% are aware of the ATK, but would like to know more about them. As compared to 2010 the number of skeptics reduced, from 5% to 1% reduction in the percentage of representatives of legal entities who know about the activities of the ATK, but did not consider it necessary activities is observed. Familiar with the activities of the ATK, support them and are ready to join - 1% and 1% of the respondents represent the next category, "Well familiar with the work of the Association of Taxpayers of Kazakhstan, support their activities, but do not think it is possible to join."

Awareness about ATK activity in 2011:

- I heard about this organization for the first time – 63,3%;
- I know of the existence of the ATK, but I would like to know more – 26,5%;
- I know of the existence of the ATK, support their activities – 5%;
- I do not think that the ATK is useful to ordinary taxpayers – 2%;
- I know about the ATK, it is useful to the taxpayer out of business – 2%;
- I know about the ATK, it is useful to ordinary people – 1.2%.

Recommendations

Based on the results of opinion polls and in particular the survey in 2011, following items should be noted:

1. The first, work is to increase public satisfaction and satisfaction of legal entities should be enhanced in regions with relatively low rate of satisfaction: in Atyrau region (56%), Astana city (57%) and Mangistau region (70%).

In Atyrau region, Astana city and Mangistau region, in order to increase customers' satisfaction with tax services, the following areas must be analyzed and reviewed:

- Options of timelines and timeframes: the elimination of queues, the revision of the deadlines to provide tax services, the deadlines in the provision of tax services;
 - Information work to improve the clarity of procedures of tax services, providing background information on the phone, in the information window, on billboards, via Internet, background information on where to go;
 - Workflow of staff to work with businesses and people: presence staff on their work place and a service in one window;
 - Work with the staff: the training of tax officials in order to increase their competence and the culture of communication.
- 2.** Also it is necessary to analyze the work of tax authorities in the regions that are relatively worsened the indicators of satisfaction rate: Aktobe region, South-Kazakhstan

region and Zhambyl region. It should be noted that Mangistau region, where there is a better indicator of satisfaction, but nevertheless there is still work to do.

3. For employees of tax authorities of each region, it is necessary to draw attention to weaknesses that the poll revealed in 2011, and work to improve them
4. In general, all regions of Kazakhstan, in order to increase the speed of service of entities and the public should continue to work on information technology support: software and provision of computers, characteristics of which shall conform to modern requirements.
5. Also it is necessary to review existing guidelines and formats for providing information, listen to the wishes of consumers, and to improve the accessibility and comprehensibility to continually improve communication channels.
6. According to the results of in-depth interviews with representatives of legal entities, obtaining high-quality tax services depends on the quality, objectivity, and interest from tax officials; other factors have little effect on the quality of services in general. Qualified employees are a calling card of the tax authorities of the country. Competence, courtesy, willingness to help, as well as qualitative performance of their duties – these is the ideal characteristics of the modern employee of the Tax Committee. Culture of behavior is no less important in the interaction with customers, as employees must be based on respect and a willingness to communicate without prejudice. Therefore, in order to continuously improve the level of knowledge and culture of tax officers, it is necessary to carry out various kinds of trainings. Along with teaching activities should be systematically certify knowledge of tax officials to assess their competence and compliance office.

APPENDIX

Table 139. Reasons for not complaining among legal entities and IE by regions, 2011, %

	I do not believe that this will help solve the case, it is useless	Fear of reprisal	I do not want to spend the time and effort	I do not know how to complain	It was not possible to write a complaint	The documents were not due to failure of the program	Threatened and all at once decided in time
Astana city	70%	30%	60%	20%	10%	-	-
Almaty city	25%	25%	50%	25%	13%	-	-
Akmola region	-	100%	100%	-	-	-	-
Aktobe region	100%	67%	67%	33%	-	-	-
Almaty region	38%	25%	38%	38%	-	-	-
Atyrau region	60%	55%	45%	30%	55%	-	-
East-Kazakhstan region	85%	85%	46%	-	-	-	-
Zhambyl region	100%	100%	100%	-	-	-	-
West-Kazakhstan region	-	-	100%	-	-	--	-
Karaganda region	20%	10%	60%	-	10%	-	10%
Kostanay region	100%	-	-	-	-	-	-
Kyzylorda region	100%	-	-	-	-	-	-
Mangistau region	43%	-	86%	-	-	-	-
North-Kazakhstan region	-	-	80%	-	-	20%	-
South-Kazakhstan region	22%	22%	22%	22%	33%	-	-
Total	50%	39%	49%	18%	19%	1%	1%

Table 140. Time costs for preparing and submitting a tax report, evaluation of SONO by regions, 2011.

	Time costs for preparing and submitting of tax report in a year (hours)	Average evaluation of SONO
West-Kazakhstan region	198,3	4,6
Zhambyl region	128,8	4,6
Kostanay region	245,5	4,6
Mangistau region	169,8	4,6
North-Kazakhstan region	323,7	4,4
Akmola region	206,5	4,4
Pavlodar region	129,2	4,4
Kyzylorda region	132,7	4,3
South-Kazakhstan region	199,6	4,3
Almaty region	248,4	4,2
Almaty city	120,5	4,2
East-Kazakhstan region	271,2	4,2
Astana city	218,9	4,1
Karaganda region	309,5	4,0
Aktobe region	215,7	3,9

Atyrau region	205,6	3,9
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Table 141. Awareness about ATK among legal entities and IE by regions, 2011, %

	I heard about this organization for the first time	I know of the existence of the ATK, but I would like to know more	I know of the existence of the ATK, support their activities	I do not think that the ATK is useful to ordinary taxpayers	Well acquainted with the activities of the ATK, support, ready to join	Well acquainted with the activities of the ANC support, but do not think it is possible to join
Astana city	67%	24%	6%	4%	0%	2%
Almaty city	56%	31%	10%	4%	2%	1%
Akmola region	76%	23%	1%	0%	0%	0%
Aktobe region	45%	47%	6%	1%	2%	0%
Almaty region	56%	41%	3%	2%	0%	0%
Atyrau region	87%	10%	1%	1%	1%	1%
East-Kazakhstan region	54%	36%	7%	1%	1%	1%
Zhambyl region	51%	37%	12%	1%	0%	0%
West-Kazakhstan region	28%	48%	22%	0%	2%	0%
Karaganda region	78%	13%	4%	0%	2%	3%
Kostanay region	23%	52%	21%	4%	2%	0%
Kyzylorda region	58%	30%	6%	3%	2%	1%
Mangistau region	44%	37%	19%	0%	0%	0%
Pavlodar region	68%	29%	3%	0%	0%	1%
North-Kazakhstan region	32%	51%	19%	0%	0%	0%
South-Kazakhstan region	69%	23%	4%	3%	0%	2%
Bcero	56%	33%	9%	1%	1%	1%

Table 142. Required help from NGOs for legal entities and IE by regions, 2011, %

	Astana city	Almaty city	Akmola 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
Clarification of laws in taxation	50%	52%	46%	21%	65%	58%	63%	60%	51%	44%	58%	76%	49%	58%	60%	48%
Advice on tax accounting	48%	54%	48%	32%	63%	73%	62%	27%	44%	43%	47%	60%	17%	60%	65%	47%
Protecting taxpayers in the pretrial and trial record keeping	33%	18%	30%	15%	34%	22%	27%	27%	15%	24%	16%	29%	7%	19%	32%	17%
Advice on Tax Planning	35%	28%	30%	15%	30%	20%	29%	26%	18%	26%	14%	37%	6%	18%	21%	27%
Protecting the interests of taxpayers at the level of Government, Parliament, including law-making	31%	23%	56%	20%	22%	12%	30%	38%	13%	24%	16%	22%	29%	27%	18%	36%
Providing information on the latest developments in tax laws and tax administration	31%	34%	45%	17%	26%	20%	47%	22%	17%	23%	35%	52%	16%	33%	43%	35%
Training and seminars on taxation	24%	48%	8%	37%	44%	37%	42%	30%	34%	33%	44%	31%	21%	38%	36%	26%
Event Management with participation of representatives of relevant ministries and agencies and taxpayers in order to organize a constructive dialogue to resolve problem of taxation	19%	17%	0%	15%	9%	15%	20%	25%	12%	14%	12%	5%	13%	4%	13%	21%
Implementation of public monitoring and controlling the activities of tax authorities, including in regions	16%	18%	0%	17%	6%	10%	13%	23%	0%	16%	3%	8%	5%	5%	10%	13%
Research activities in the field of financial law	11%	13%	0%	3%	3%	7%	2%	7%	0%	4%	6%	3%	1%	1%	3%	6%
I do not believe in the effectiveness of public organizations	0%	9%	0%	0%	9%	0%	0%	0%	0%	4%	4%	0%	3%	0%	0%	0%
Don't know	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	3%	0%	0%	0%	0%	0%

Table 143. Time of waiting in a queue (legal entities and IE) by regions, 2010-2011, %

	2010			2011		
	Less than 20 min	20-40 min.	More than 40 min	Less than 20 min	20-40 min.	More than 40 min
Astana city	8	26	66	30	28	42
Almaty city	51	24	24	67	24	8
Akmola region	98	2	0	50	27	23
Aktobe region	89	7	4	40	43	17
Almaty region	53	26	21	42	28	30
Atyrau region	11	10	79	35	39	26
East-Kazakhstan region	86	6	7	45	29	26
Zhambyl region	46	45	8	47	23	30
West-Kazakhstan region	93	3	5	78	9	13
Karaganda region	100	0	0	68	20	13
Kostanay region	72	24	4	91	7	2
Kyzylorda region	57	24	19	41	41	18
Mangistau region	45	18	37	90	10	0
Pavlodar region	92	7	1	84	13	3
North-Kazakhstan region	71	19	10	40	33	27
South-Kazakhstan region	57	20	22	27	36	37
Average	64	16	19	55	26	19

Table 144. Awareness on tax questions by regions among population, 2011, %

	Astana city	Almaty city	Akmola 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
Where to go for advice on the taxation of individuals?	84	64	90	67	76	80	92	56	98	64	100	62	64	64	93	95	71
Where to receive RNN?	83	90	94	74	92	93	98	93	100	95	98	94	92	96	98	95	86
Calculate their taxes should the taxpayer himself?	50	55	86	63	76	66	68	36	60	52	88	47	78	60	62	50	59
Deadline by which to pay property tax?	52	68	74	70	79	52	86	46	68	63	82	71	68	74	67	52	64
Deadline by which to pay the land tax	47	62	84	68	78	50	78	44	66	64	80	63	66	62	56	65	61
Deadline by which to pay the tax on transport	56	76	77	81	82	50	94	48	66	68	94	62	66	62	64	67	65
Deadline by which to pay the property tax	50	58	65	61	56	38	52	30	68	42	50	53	61	48	55	63	49
Tax rates on land	62	51	71	50	69	30	51	26	60	41	61	51	52	48	48	47	48
Tax rates for transportation	50	61	74	68	78	34	61	26	62	38	64	36	41	46	45	50	49
How to pay taxes electronically	49	38	36	26	27	28	18	24	38	20	39	31	30	24	14	33	29
How to get a certificate of absence (presence) in tax debts	46	42	42	51	48	52	82	46	96	58	72	41	48	64	74	52	53
Where / Where do I file a tax report?	30	39	40	55	56	56	68	54	86	58	74	38	46	46	78	58	50
Where can I get clarification on the tax assessment	50	39	46	58	44	46	82	42	86	50	74	41	46	32	60	47	49
How to appeal the actions of tax authorities	39	38	40	30	40	30	48	22	49	34	67	36	44	38	42	57	37
How to write a letter for complaint	42	36	35	33	34	24	46	40	51	48	49	42	40	44	39	50	38
What penalties apply for non-payment or delay tax	46	52	44	40	58	55	70	34	54	41	76	54	48	38	56	45	47
What are the duties / powers of tax inspectors	45	41	44	35	42	27	36	24	48	27	39	41	32	31	76	52	34
Average 2011	52	54	61	55	61	48	66	41	68	51	71	51	54	52	60	57	56

Table 145. Effective methods of feedback for population, 2011, %

	Astana city	Almaty city	Akmola 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 and meetings with tax officials	45%	51%	50%	39%	42%	22%	14%	44%	44%	32%	59%	53%	80%	8%	47%	27%	41%
Meeting with heads of local tax services	22%	19%	30%	15%	14%	10%	16%	26%	10%	10%	18%	11%	18%	20%	31%	12%	18%
Appeal to the head of the republic or heads of regions through a blog	18%	6%	22%	7%	8%	4%	4%	18%	4%	4%	4%	4%	0%	6%	2%	12%	8%
Appeal to the head of tax committee	31%	14%	42%	41%	44%	32%	30%	22%	18%	24%	18%	16%	4%	28%	16%	20%	24%
Employees of Tax Services	27%	27%	28%	19%	26%	12%	66%	20%	68%	28%	41%	44%	0%	48%	44%	28%	32%
www.salyk.kz	27%	36%	4%	6%	10%	14%	24%	2%	22%	10%	51%	24%	40%	14%	11%	7%	20%
Handling e-mail	18%	5%	6%	0%	8%	6%	10%	2%	0%	6%	0%	4%	20%	2%	2%	0%	5%
Phone call	27%	11%	6%	17%	12%	16%	26%	8%	20%	10%	37%	9%	32%	28%	9%	2%	16%
Phones of trust	20%	3%	0%	7%	6%	14%	4%	10%	0%	2%	6%	13%	18%	6%	2%	2%	7%
Appeal to the Public Prosecutor's Office	8%	0%	10%	11%	2%	4%	0%	8%	0%	14%	0%	0%	0%	8%	0%	2%	4%
Appeal to the financial police, the National Security committee	8%	1%	0%	19%	2%	12%	0%	4%	0%	0%	0%	0%	0%	0%	2%	3%	3%
Appeal to NGOs	4%	0%	0%	2%	2%	6%	0%	2%	0%	4%	0%	2%	6%	4%	0%	13%	3%
Mass-media	4%	1%	4%	33%	4%	30%	10%	12%	2%	4%	8%	22%	0%	20%	7%	12%	10%
A book or a box of complaints and suggestions	6%	3%	0%	9%	10%	8%	34%	20%	2%	8%	4%	27%	4%	10%	27%	33%	12%
The survey of recipients of services	6%	2%	0%	0%	10%	8%	6%	16%	0%	2%	8%	2%	8%	2%	2%	0%	4%
Public Hearings	2%	1%	2%	0%	0%	12%	0%	10%	0%	6%	2%	2%	0%	0%	0%	0%	2%
Other	0%	0%	0%	0%	0%	0%	0%	0%	2%	4%	0%	2%	0%	0%	0%	0%	0%

Table 146. Time of waiting in a queue (population) by regions, 2010-2011, %

	2010			2011		
	Less than 20 min	20-40 min.	More than 40 min	Less than 20 min	20-40 min.	More than 40 min
Astana city	4	13	83	27	22	51
Almaty city	50	25	25	90	7	3
Akmola region	100			60	28	12
Aktobe region	47	31	22	61	20	19
Almaty region	57	35	7	48	20	32
Atyrau region	10	18	72	36	34	30
East-Kazakhstan region	90	10		64	24	12
Zhambyl region	57	39	4	40	30	30
West-Kazakhstan region	19	33	49	80	16	4
Karaganda region	100			76	14	10
Kostanay region	83	17		84	12	4
Kyzylorda region	62	17	21	36	53	11
Mangistau region	65	22	14		98	2
Pavlodar region	88	12		92	8	
North-Kazakhstan region	83	14	3	71	22	7
South-Kazakhstan region	74	23	4	72	27	2
Average	61	20	20	67	20	13

Table 147. Awareness about ATK by regions among population, 2011, %

	I heard about this organization for the first time	I know of the existence of the ATK, but I would like to know	I know of the existence of the ATK, support their activities	I know about the ATK, it is useful to the taxpayer out of business	I know about the ATK, it is useful to ordinary people	I do not think that the ATK is useful to ordinary taxpayers
Astana city	76,5	15,7	3,9	-	-	3,9
Almaty city	38,0	36,1	15,7	4,6	2,8	2,8
Akmola region	76,0	22,0	2,0	-	-	-
Aktobe region	53,7	35,2	7,4	3,7	-	-
Almaty region	82,0	18,0	-	-	-	-
Atyrau region	72,0	20,0	-	4,0	-	4,0
East-Kazakhstan region	78,0	14,0	4,0	2,0	2,0	-
Zhambyl region	58,0	32,0	4,0	2,0	-	4,0
West-Kazakhstan region	46,0	40,0	10,0	4,0	-	-
Karaganda region	78,0	18,0	-	-	4,0	-
Kostanay region	47,1	49,0	3,9	-	-	-
Kyzylorda region	73,3	20,0	-	-	-	6,7
Mangistau region	58,0	32,0	8,0	2,0	-	-
Pavlodar region	82,0	18,0	-	-	-	-
North-Kazakhstan region	60,0	31,1	4,4	2,2	2,2	-
South-Kazakhstan region	65,0	13,3	5,0		5,0	11,7
Total	63,3	26,5	5,1	1,7	1,2	2,2

Diagram 49. Awareness of legal entities about activities of Association of Taxpayers of Kazakhstan, comparative data 2008-2011, %.

