Approved by the order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan

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**Methodology for accounting for taxes on products and imports**

**Chapter 1. General provisions**

1. The methodology for accounting for taxes on products and imports (hereinafter - the Methodology) refers to a statistical methodology formed in accordance with international standards and approved in accordance with the Law of the Republic of Kazakhstan dated March 19, 2010 " [On](http://adilet.zan.kz/rus/docs/Z100000257_#z1) State Statistics" (hereinafter - the Law).

2. This Methodology is designed to record taxes on products and imports in accordance with the System of National Accounts 2008 (hereinafter - SNA 2008), prepared by the International Monetary Fund, the Organization for Economic Cooperation and Development, the Statistical Office of the European Communities, the United Nations and the World Bank .

3. The methodology is applied by the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan when calculating the gross domestic product.

4. The information base for accounting for taxes on products and imports are:

1. official statistical information;
2. administrative data from administrative sources.

**Chapter 2. Classification and treatment of taxes on products and imports in the System of National Accounts 2008**

5. Classification of taxes includes:

1) taxes on products:

value added taxes (hereinafter - VAT);

import taxes and duties, excluding VAT;

export taxes;

taxes on products, excluding: VAT, import and export taxes;

2) other taxes on production.

6. The list of taxes on products and imports is given in Appendix 1 to this Methodology.

7. Taxes on products include taxes on goods and services and are payable at the time of:

production of goods and services;

sale or import;

export or lease;

transfers as a transfer;

deliveries to other units;

use for own consumption or accumulation.

8. Taxes are recorded on an accrual basis when carrying out relevant types of activities, transactions or events that give rise to a tax liability.

9. The time of reflection of the tax coincides with the moment of occurrence of the tax liability. Tax on the sale, transfer or use of products is invoiced at the time of sale, transfer or use.

10. The measurement of taxes is limited to taxes actually paid, excluding unpaid tax liabilities. Actual tax payments are recorded on an accrual basis as a result of the incurrence of tax liabilities.

**Chapter 3. Calculation of taxes on products and imports at constant prices**

11. Calculations of taxes in constant prices are carried out according to the following types: VAT, excises, customs payments, rent tax on exports from organizations in the oil sector and other taxes on products.

12. The calculation of VAT at constant prices is based on the SNA 2008 components
that generate VAT: household final consumption expenditure, gross fixed capital formation, intermediate consumption.

13. Calculation of VAT in constant prices is carried out as follows:

1) the amount of VAT is broken down in accordance with the components of the table "Resources-Use" in accordance with Appendix 2 to this Methodology;

2) VAT is calculated at constant prices on household final consumption expenditures, gross fixed capital formation
(hereinafter - GFCF) and intermediate consumption by deflating each group of goods through the corresponding price indices according to the formula:

$n\_{p\_{0}q\_{1}}=\frac{n\_{p\_{1}q\_{1}}}{d}$, (1)

where:

$n\_{p\_{0}q\_{1}}$ – the corresponding VAT at constant prices (current period at the price of the base period);

$n\_{p\_{1}q\_{1}}$– corresponding VAT in the current period;

d - the deflator.

As a deflator are used:

for final consumption expenditures, consumer price indices;

for GFCF - indexes of producer prices, prices of import receipts and consumer prices;

for intermediate consumption - producer price indices, consumer prices;

3) the index of the physical volume of VAT on household expenditures on final consumption, GFCF and intermediate consumption is calculated according to the formula:

$I\_{n}=\frac{n\_{p\_{0}q\_{1}}}{n\_{p\_{0}q\_{0}}}$, ( 2)

where:

$I\_{n}$– index of the physical volume of the corresponding VAT;

$n\_{p\_{0}q\_{1}}$ – the corresponding VAT at constant prices (current period at the price of the base period);

$n\_{p\_{0}q\_{0}}$- the corresponding VAT in the base period.

4) a weighted index of the physical volume of VAT is calculated according to the structure of the base period;

5) extrapolation of the VAT of the previous period by a weighted index of physical volume according to the formula:

$N\_{p\_{0}q\_{1}}=N\_{p\_{0}q\_{0}}×I$, (3)

where:

$N\_{p\_{0}q\_{1}}$ – VAT at constant prices (current period at the price of the base period);

$N\_{p\_{0}q\_{0}}$– VAT in the base period;

– weighted index of the physical volume of VAT.

14. Calculation of excises in constant prices is carried out by the method of deflation of excise taxes of the current period by indexes of changes in rates according to the following formula:

$А\_{p\_{0}q\_{1}}=\frac{А\_{p\_{1}q\_{1}}}{ИИС}$, (4)

where:

$А\_{p\_{0}q\_{1}}$ – excises in constant prices (current period in the price of the base period);

$А\_{p\_{1}q\_{1}}$– excises in the current period;

IIS - index of change in the tax rate.

The calculation of the index of change in the tax rate is carried out according to the following formula:

$ИИС=\frac{НСТ^{t}}{НСТ^{t-1}}$, ( 5)

where:

IIS - index of change in the tax rate;

NST - the tax rate for a commodity group in periods t and t-1.

15. The calculation of customs payments in constant prices is carried out by deflating the customs payments of the current period by the price indices of export deliveries and import receipts :

$Т\_{p\_{0}q\_{1}}=\frac{Т\_{p\_{1}q\_{1}}}{ИЦ\_{ЭИ}}$, (6)

where:

$Т\_{p\_{0}q\_{1}}$ – customs payments at constant prices (current period at the price of the base period);

$Т\_{p\_{1}q\_{1}}$– customs payments in the current period;

IC EI - price index of export deliveries (import receipts).

16. Calculation of the rent tax on export from organizations of the oil sector in constant prices is carried out:

1) deflation using the export price index:

$R\_{p\_{0}q\_{1}}=\frac{R\_{p\_{1}q\_{1}}}{ИЦ\_{Э}}$, (7)

where:

$R\_{p\_{0}q\_{1}}$ - the value of the rental tax on exports from organizations of the oil sector in constant prices (the current period at the price of the base period);

$R\_{p\_{1}q\_{1}}$- the value of the rent tax on exports from organizations in the oil sector in the current period;

IC E - the price index of export deliveries.

2) by extrapolating the amount of the rent tax on exports to the index of the physical volume of exports of crude oil:

$R\_{p\_{0}q\_{1}}=R\_{p\_{0}q\_{0}}×E$, (8)

where:

$R\_{p\_{0}q\_{1}}$ - the value of the rental tax on exports from organizations of the oil sector in constant prices (the current period at the price of the base period);

$R\_{p\_{0}q\_{0}}$– the value of the rent tax on exports from organizations in the oil sector in the base period;

E - the index of physical volume of crude oil exports.

17. Other taxes on products are calculated at constant prices by deflation by the relevant consumer price indices.

18. Calculation of the volume index for taxes on products and imports is carried out by weighting the types of taxes on products and imports according to the structure of the base period.

Appendix 1

to the Methodology of accounting for taxes on products and imports

**List of taxes on products and imports**

1. VAT;
2. excises;
3. payment for the use of surface water resources;
4. rent tax on exports, except for receipts from organizations in the oil sector;
5. rent tax on exports from organizations in the oil sector;
6. collection from auctions;
7. collection for the passage of motor vehicles through the territory of the Republic of Kazakhstan;
8. payment for placement of outdoor (visual) advertising;
9. gambling business tax;
10. customs payments;
11. special, anti-dumping, countervailing duties;
12. special protective, anti-dumping and countervailing duties not subject to distribution.

appendix 2

to the Methodology of accounting for taxes on products and imports

**Components of the Resources-Usage table**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Code** | **Name of product** | **Intermediate consumption** | **Household final consumption expenditure** | **Gross fixed capital formation** |
| A | Products of agriculture, forestry and fisheries |  |  |  |
| B | Mining products |  |  |  |
| C | Manufacturing products |  |  |  |
| D | Electricity, gas, steam and air conditioning |  |  |  |
| E | Water supply; sewer system, waste collection and disposal services |  |  |  |
| F | Construction works |  |  |  |
| G | Wholesale and retail trade services; car and motorcycle repair services |  |  |  |
| H | Transport, warehousing services |  |  |  |
| I | Accommodation and food services |  |  |  |
| J | Information and communication services |  |  |  |
| K | Financial and insurance services |  |  |  |
| L | Real estate services |  |  |  |
| M | Professional, scientific and technical services |  |  |  |
| N | Administrative and support services |  |  |  |
| O | Services in the field of public administration and defense; compulsory social security services |  |  |  |
| P | Educational Services |  |  |  |
| Q | Services in the field of public health and social services |  |  |  |
| R | Services in the field of arts, entertainment and recreation |  |  |  |
| S | Other services |  |  |  |
| T | Services of households employing domestic workers and services for the production of goods and services for own consumption |  |  |  |
| U | Services of extraterritorial organizations and bodies |  |  |  |