



Dear Readers,

Starting from 1 January 2021, the Tax Code stipulates a remuneration for an individual informing the tax authorities of a violation related to cash operations. The Government approved¹ the amount and procedure for the remuneration payment. We offer you a brief overview to the approved procedure.

Procedure for the Payment of Compensation for Information on a Violation

Individuals may report² to the tax authorities violations related to cash registers or POS terminals, such as a failure to issue a check or a refusal to accept a credit card. If the tax authorities confirm a violation, the whistleblower would qualify for a compensation in the amount of 1 000 tenge.

According to the established procedure, an individual reports a violation via a mobile application and provides the following data:

1. Video recording the violation;
2. Information identifying the violator;
3. Information identifying the applicant;
4. Consent or refusal to receive a compensation for reporting the violation;

In the absence of the aforementioned information, the report does not qualify for consideration by the tax authorities.

An applicant should also indicate the territorial tax authorities at the place of the violation. The territorial tax authorities analyze the submitted reports and, where applicable, initiate an imposition of administrative penalties on the entrepreneur who committed the violation.

An enforced decision on the imposition of an administrative penalty on the entrepreneur means the confirmation of the violation. A violation is recognized as unconfirmed if there are circumstances that preclude any administrative proceedings. The tax authorities reflect the status of the violation as confirmed/non-confirmed in the mobile application.

An assigned operator transfers the compensation in the amount of 1 000 tenge to the account of the mobile phone indicated by the applicant within 15 business days from the date of the violation confirmation.

The rules enter into force on 28 May 2021.

¹ A Governmental Resolution No. 219 On Approving the Rules for the Remuneration of Individuals Reporting Violations on Cash Registers or Equipment (Device) for Payment Cards, if the Violations is Confirmed, dated 8 April 2021

² Point 14 of Article 22 of the Tax Code

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