**Preliminary Tax Engagement Planning Questionnaire**

|  |
| --- |
|  |
| *(name of a company, business identification number)* |
|  |
| *(company office address, contact telephone, email)* |
|  |
| *(head, position)* |
|  |
| *(planned audit period)* |
|  |
| *(questionnaire has been filled in by, fill-in date)* |

|  | **Question** | **Answer** | |
| --- | --- | --- | --- |
| **Organizational and management structure** | | | |
| **1.1** | *Affiliates, representative offices (specify full name and location):* | | |
|  |  | | |
| **1.2** | *Average number of personnel for the planned audit period:* | | |
|  | * Total * including accountants * including nonresidents |  |  |
| **Area of the Company’s business** | | | |
| **2.1** | *Field of activities (products/services):* | | |
|  |  | | |
| **2.2** | *The company carries out* (yes/no) | | |
|  | * sale of the products/works/services for export * import of the products/works/services * sale of excisable products liable to the VAT rate other than 12% |  | |
| **State of accounting** | | | |
| **3.1** | *The books are kept by* | | |
|  | * outsourcing accounting firm * accounting department |  | |
| **3.2** | *Accounting software* | | |
|  |  | | |
| **Evaluation of the Company’s activities scale** | | | |
| **4.1** | *Performance indicators (please complete just for the planned audit period):* *(in KZT million)* | | |
|  | * annual revenue   2018:  2017:  2016:   * balance of assets   31 Dec 2018:  31 Dec 2017:  31 Dec 2016: |  | |
| **4.2** | *Number of transactions for the planned audit period (rounded to hundred):* | | |
|  | * invoices to customers   including to nonresidents   * invoices from suppliers   including from nonresidents |  | |
| **4.3** | *Number of customers for the planned audit period (rounded to ten):* |  | |
| **4.4** | *Number of suppliers for the planned audit period (rounded to ten):* |  | |
| **Required types of taxes to be audited** | | | |
| **5.2** | Tax return types (yes/no) | | |
|  | * value added tax (300.00) * corporate income tax (100.00) * nonresident’s revenues corporate income tax (101.04) * residents’ payroll taxes (Tax form #200.00) * nonresidents’ payroll taxes (210.00) |  | |
| **Additional information (client requirements, target date, etc.)** | | | |
|  | | | |