**Preliminary Tax Engagement Planning Questionnaire**

|  |
| --- |
|  |
| *(company name, business identification number)* |
|  |
| *(company office address, contact telephone, email)* |
|  |
| *(head of the company, name and position)* |
|  |
| *(parent company / owner(s))* |
|  |
| *(planned tax review / tax audit period)* |
|  |
| *(purpose of the audit report)* |
|  |
| *(contacts of the person filled out the questionnaire and the date)* |
|  |

|  | **Question** | **Answer** |
| --- | --- | --- |
| **Organizational and management structure** |
| **1.1** | *Subsidiaries and associated companies (specify full name and location) share of ownership in %* |
|  |  |
| **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 also provide separately for each subsidiary (in KZT million)* |
|  | * annual revenue

2023:2022:* annual profit

2023:2022:* balance of assets

2023:2022:* equity

2023:2022: |   |
| **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** | *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)
*
 |  |
|  **Additional information**  |
| **6.1.**  | * *Is the company or any of its controlling parties on sanctions lists of the United States, the European Union or other countries?*
* *Have management or the Company been investigated by government authorities?*
 |  |
| **6.2.** | * *The deadline for issuing a report*
 |  |