**Preliminary Tax Engagement Planning Questionnaire**

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|  |
| *(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* |  | |