

Audit • Tax • Law • Outsourcing



MinTax Group

"Do not advise the acceptable, advise the best"
Solon, Ancient Greek Philosopher

OUR CONTACTS:

Almaty

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Astana

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Atyrau

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<https://mintax.kz>



MinTax Group Profile

MinTax Group includes the following independent Partner Companies:

❖ **MinTax LLP** is a Consulting Company (Taxes, Law) established in March of 1999 in Almaty. The Company is a corporate member of the accredited Professional Accountants' Organization "Association of certified professional accountants"/ACPA.

❖ **MinTax Audit LLP** established in Almaty in July 2001. The Company has a State license issued by the RoK Ministry of Finance for the right to carry out audit activity, is a member of the "Board of Auditors of the RoK" Professional Audit Organization.

MinTax Audit LLP has the Certificates of Conformity ISO, confirming that:

- quality management system conforms to requirements of ST RK ISO 9001-2016 (ISO 9001:2015) "Quality management systems. Requirements" in relation to the performance of financial and tax audits, maintenance of accounting records, consulting on tax issues and provision of related services;
- company's environmental management in relation to the Auditing business under the State License conforms to requirements of ST RK ISO 14001-2016 (ISO 14001:2015) "Environmental management systems. Requirements with guidance for use";

According to the resolution of the Exchange Council Committee for Financial Reporting and Audit of Issuers, starting from 20th October 2010, MinTax Audit LLP has been included in the list of auditing organizations, recognized by Kazakhstan Stock Exchange JSC.

The Company is a member of the Association of Taxpayers of New Kazakhstan, with the "Expert" status.

Based on the performance results of Kazakhstan's auditing and consulting groups, according to information of Expert RA Kazakhstan Rating agency, since 2011 MinTax Group companies are annually ranked in the Top-10 of the biggest Kazakhstan's auditing and consulting companies.

MinTax Group companies were recognized as winners of the "Best Tax Consultants' Organization-2016" first Republican Contest which was held by the "Chamber of Tax Consultants" Public Association (Republican status) (hereinafter – CTC PA) within the framework of the International Conference on introduction of self-regulation principles organized by Atameken National Chamber of Entrepreneurs and CTC PA.

❖ **«Premium Solutions»** Firm of Attorneys (advocate services) established in May 2011 in Almaty.

Please see more detailed information at <https://mintax.kz>



MinTax Group Profile

We have offices in Almaty, Astana and Atyrau for prompt interaction with customers implementing their activities in the indicated and other regions of Kazakhstan.

MinTax Group's leading specialists are members of a "The Board of Auditors of the RoK", "The Chamber of Auditors of the RoK", The Chamber of Professional Accountants of the RoK«, Professional Organizations "The Chamber of Tax Consultants of the RoK". They have the qualifications of a Certified Auditor of the RoK, ACCA, CPA, CIMA, DipIFR (ACCA), CIPA, CAP, Professional Tax Advisor, Professional Accountant of the RoK, Tax Consultant of the RoK.

They gained their experience working:

- in leadership positions in the tax and financial authorities of the Republic of Kazakhstan;
- composed of internationally recognized service providers in the field of accounting and taxation;
- as financial professionals and accountants in major foreign and Kazakhstani companies.

MinTax Group proposes a unique combination of International and Kazakhstani experience by providing the following services:

- Consulting on Tax Issues;
- Audit;
- Elaboration of Financial Accounting Policy and Tax Accounting Policy; Transformation of financial reporting and Consulting for IFRS and Accounting maintenance;
- Legal Services;
- Outsourcing Services for full or partial Accounting, Tax and Legal Support .

The Partner companies included in MinTax Group, successfully interact on the basis of the Partnership Agreement, act as separate and independent legal entities, were established in accordance with the RoK legislation, and bear all rights, liabilities and responsibilities only in their own name.

We hope sincerely that our background information will be of use to you. In our turn, we will be always glad to see you in the list of our clients and/or business partners!

Please see more detailed information at <https://mintax.kz>

We provide audit services subject to the following requirements:

- ❖ The RoK Law No.304-I dated 20th November 1998 “On Audit Activities”;
- ❖ International Standards on Auditing;
- ❖ Code of Ethics of Professional Accountants adopted by International Federation of Accountants;
- ❖ Intercompany Standards on Auditing.

Independent Audit of Financial Statements

Taking into consideration that qualified audit is conducted to provide appropriate information both users of Financial Statement of the customer and its management the audit procedures are conducted by us and are Intended to Solve the Following task complex:

- ❖ Obtaining the reasonable assurance in authenticity of financial reporting of a customer in all significant respects.
- ❖ Evaluation of internal control system of a customer for compliance with regulatory requirements, scope and nature of the customer's activity.
- ❖ Evaluation of the customer's accounting system for compliance with regulatory requirements.
- ❖ Revealing critical areas and unused reserves of the customer in the following :
 - ✓ accounting, including work organization issues of the customer's accounts department;
 - ✓ taxation;
 - ✓ interaction with supervisory authorities on aspects related to financial and economic activities of the customer;
 - ✓ interaction with other representatives of civil law relations;
 - ✓ Internal control system and management of the customer.

Based on the results of independent audit of financial reporting we present our audit report to provide you independent opinion on financial reporting of the customer and a letter describing material risks to its management.

Please see more detailed information at <https://mintax.kz>

Special-Purpose Audit

- ❖ Services associated with the audit of financial reporting prepared in accordance with the comprehensive accounting basis different from IFRS.
- ❖ Check up of specified accounts, elements of accounts or items in Financial Statements.
- ❖ Check up for compliance with contractual obligations, including presentation of a report concerning compliance of an entity's activity with the certain aspects of agreements, for example, such as, and agreement on issuance of bonds and or a loan agreement.
- ❖ An audit of summarized financial reporting prepared for purposes of informing the users group which are interested only in key figures of financial position of an entity and its financial and operating results.

Financial Reporting Review

The objective of financial reporting review is affording to an auditor an opportunity to declare, based on procedures, not ensuring all indispensable evidences, which could be required in the course of the audit, whether the auditor revealed anything, affording a ground to believe, that financial reporting have not been prepared in all significant respects in compliance with the said basic principles of Financial Statements.

Agreed-Upon Procedures

The objective of services for agreed-upon procedures is to carry out procedures of an audit nature in respect of separate items of financial reporting to which the auditor and any appropriate third parties have agreed and to report (to provide an opinion letter) on mentioned findings.

The report (opinion letter) of the auditor shall be provided to those parties only, which gave their consent to carry out such procedures.

Services related to International Financial Reporting Standards (IFRS),

Including:

- ❖ Transformation of financial reporting to IFRS.
- ❖ Elaboration (testing) of Financial Accounting Policy in accordance with IFRS requirements, including conceptual, methodological and organization aspects of accounting maintenance and compilation of financial reporting.
- ❖ Formation of separate and consolidated financial reporting for compliance with IFRS with provision of all working documents.
- ❖ Consultations on issues related to IFRS application.

Checkup of the Perspective Financial Information

An auditor can be involved for checkup of the perspective financial information and submission of a report in order to increase confidence towards it regardless of whether it is intended for use by third parties or for internal use of companies.

Tax Audit

MinTax specialists conduct an independent audit of accuracy of tax records maintenance of legal entities and their branches, including matters on completeness of assessment and due payment of taxes and payments into the budget revenues. Based on results of the tax audit conducted we prepare detailed recommendations on taking the measures, ensuring elimination of mistakes before tax inspection.

Please see more detailed information at <https://mintax.kz>

Consultations on Tax Legislation of the RoK

Preparation of full, argumentative and useful consultations on taxation matters in view of their practical use, inclusive provisions of Customs, Civil, Labor, Currency and other legislation of the RoK in case of interconnection and necessity.

Taxation of Subsurface Users

Since 1999, from the date of incorporation we have been consulting customers on matters concerning taxation of subsurface users, including consultations on:

- ❖ specific nature of tax records on activity of subsurface users;
- ❖ procedures of separate tax record maintenance with respect to contracts for subsurface use.

International and Corporate Taxation

- ❖ Preparation of consultations on international taxation matters, including application of Conventions – (Treaties) for the Avoidance of Double Taxation with respect to taxes on income and property (capital) and the prevention of tax evasion.
- ❖ Consultations on corporate taxation, inclusive optimization issues of arising tax consequences strictly within the Tax legislation of the RoK and international treaties concluded and ratified by the RoK.

Tax Consultations related to Formation of the Eurasian Economic Union

- ❖ Preparation of consultations on taxation matters when exporting/importing goods from territory of the Eurasian Economic Union Member States.
- ❖ Drawing up Applications for goods import and payment of indirect taxes.

Please see more detailed information at <https://mintax.kz>

Organization of tax accounting. Elaboration of Tax accounting Policy (TAP)

Services on tax accounting organization, including:

- ❖ elaboration of TAP in accordance with the Tax Code requirements. TAP elaboration consists in the stage of elaboration of its methodological part to determine the procedure of fulfillment of tax liabilities and the stage of elaboration of tax registers forms to TAP to be accepted to integrate and systematize information for tax purposes;
- ❖ elaboration of TAP, considering special features of taxation applicable to subsurface users, including those carrying out Joint Operations under a contract for subsurface use;
- ❖ examination and completion of existing TAP and tax registers.

TAP elaborated by our company reflects not only variants of tax accounting in cases directly defined by the Tax Code, but also matters, the settlement of which is not provided for by the Tax Code and which are often a subject of disputes between tax authorities and taxpayers, which enables accurately maintain tax accounting and minimize tax risks.

Tax accounting preparation

Preparation of tax accounting by our specialists would exclude or minimize possible risks of inaccurate fulfillment of tax liabilities, receiving notices of in-house review results and in tax inspections related to possible errors in compilation of tax reporting.

Tax disputes

- ❖ Drafting appeal against notices of tax authorities.
- ❖ Support of clients in tax inspections and procedures of appeal against their results.

Please see more detailed information at <https://mintax.kz>

Representation of interests in court proceedings with respect to tax, civil disputes as well as on the matter concerning administrative violations, including:

- ❖ legal analysis of controversial matters and provision of consultations and recommendations on its appeal in the court or on out-of-court settlement;
- ❖ formulation of plaint notes, motion or complaint and preparation of documents for court proceedings;
- ❖ preparation of recommendations and consultations to determine a legal position of a company in court proceeding;
- ❖ prognosis of possible outcome of a case, analysis of law and other risks that may have an impact on the outcome of the case before the starting date of court proceeding and in the course of its holding;
- ❖ out-of-court settlement of disputes;
- ❖ appeal of court decisions and other judicial acts in the appeal, cassational and supervisory authorities.

Our lawyers have Licenses for the Right to Advocacy

Services on registration, re-registration and liquidation of companies, including:

- ❖ recommendations on determination of an acceptable legal form an entity or its structural subdivisions (branch or representative office) subject to specific nature of an expected type of activity and requirements of the RoK legislation;
- ❖ drafting of constituent documents and other documents required for registration , re-registration and liquidation;
- ❖ representation and legal support of companies at registration, re-registration and liquidation in authorized state bodies of the RoK.

Services on obtaining a permit, licenses for the right to carry out licensable type of activities.

- ❖ preparation of a full document set in accordance with requirements of the RoK legislation;
- ❖ representation of interests on the basis of the issued Power of Attorney in inspection conducted by the RoK supervisory agencies due to obtaining the license.

Please see more detailed information at <https://mintax.kz>

Services on outsourcing of personnel

On monthly basis:

- ❖ drafting of collective and labour agreements;
- ❖ organization chart maintenance;
- ❖ preparation of internal regulatory documents of a customer connected with personnel;
- ❖ drafting orders and instructions;
- ❖ representation of interests of a customer before the court regarding labour disputes;
- ❖ other matters related to labour relations.

Legal consulting and services on transactions structuring:

Our distinguishing characteristic and advantage consists in that provision of legal services is based on wide experience in the area of tax consulting, namely:

- ❖ provision of legal consulting on matters concerning taxation.
- ❖ provision of legal consulting in the area of civil, corporate, land and other branches of law.
- ❖ preparation of recommendation on transactions structuring, considering requirements of the RoK legislation to exclude or minimize possible legal and economic risks.
- ❖ drafting agreements, considering preferences of a customer and on the basis of the RoK legislation requirements.

Please see more detailed information at <https://mintax.kz>

Services on organization of financial (accounting) accounting

- ❖ elaboration of Accounting Policy projects, working plan and scheme of accounts correlation, forms of source documents and rules of procedures of reports, regulation for stock and production accounting;
- ❖ organization of internal control system;
- ❖ arrangement of trainings for personnel of a customer.

Restoration of accounting and tax records

- ❖ reflection in accounting registers of all significant transactions related to business and financial performance for a period under restoration;
- ❖ compilation of financial (accounting) reporting based on restored registers of accounting;
- ❖ compilation of prime and supplementary tax reporting for a restored period.

Accounting support (complete or partial)

- ❖ maintenance of accounting and tax records;
- ❖ compilation of financial (accounting), tax and statistical reporting;
- ❖ payroll accounting, including assessment of taxes and other obligatory payments into the budget related to it;
- ❖ presentation of financial (accounting), tax and statistical reporting to competent authorities.

Compilation of financial (accounting) reporting in accordance with the applicable basis of financial (accounting) reporting presentation

Accounting Support

Provision of our specialist in accounting service of a customer to perform certain functions.

Please see more detailed information at <https://mintax.kz>

Price Policy

In accordance with the price policy of MinTax Group, the prices for services vary depending on the goals and objectives to be solved by us for a short period of time and in future. The price policy is individually framing for each client. In each case the price shall depend on complexity of the objective to be solved and scope of work. All terms of providing services and their cost shall be individually defined under parties' agreement considering the nature of work entrusted to us, its scope and complexity.

We offer the following types of payment for services:

✓ **Fixed payment**, the main advantage of fixed payment is distinct presentation of the fee amount payable. It shall be determined on the basis of analysis of the scope of work to be performed. (audit services, elaboration of Financial or Tax Accounting Policies, transformation of the opening balance for IFRS).

In case of maintenance of accounting and tax records, the stated earlier fixed cost shall be paid on the monthly basis which is based on evaluation of the level complexity and scope of work to be performed.

✓ **Hourly rate**, Services provision at the Company's requests, on the basis of the Framework Services Agreement, which is concluded for an uncertain period. The cost of services shall be determined on the basis of the following hourly rates of our Company's specialists, excluding VAT:

| Specialists | Hourly Rates (KZT) |
|-------------------------------------|--------------------|
| Assistant | KZT 6, 500 |
| Consultant | KZT 13, 000 |
| Senior Consultant | KZT 26, 000 |
| Manager | KZT 33, 000 |
| Senior Manager | KZT 45, 000 |
| Director of the Department, Partner | KZT 50, 000 |
| Managing Partner | KZT 55, 000 |

✓ **Subscriber's service**, Services provision on the basis of the Contract for monthly subscriber's service. The monthly cost of Services will depend on the monthly limit (per hours) chosen by a Customer. At that, when calculating the cost of Services we accept a preferential hourly rate of our specialists, not exceeding KZT 24, 000 (twenty four thousand) per hour, excluding VAT. In case if the total time spent for services provision exceeds the fixed monthly limit, then payment of additional time will be determined on the basis of the aforesaid hourly rates.

Please see more detailed information at <https://mintax.kz>

Our team



Andrey Khorunzhiy
Managing Partner

Certified Auditor
Certified Professional Accountant
Certified Tax consultant
Deputy Chairman of the board of public
association "Chamber of Tax Consultants"



Roza Kinchinbayeva
Managing Partner

Certified Auditor
CIPA, CAP, Certified Professional Accountant
Certified Tax consultant
Director of the Representative Office
of the "Chamber of Tax Consultants"
of the RoK Public Association in Almaty city

Please see more detailed information at <https://mintax.kz>

Our team

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Certified Auditor
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Certified Professional Accountant
Certified Tax consultant



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Independent Partner

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Member of Municipal College of Advocates
in Almaty city
Certified Tax consultant

Mukhtar Bekzhigitov
Partner
Head of Tax Department

Certified Tax consultant
Tax Treaty Expert Certificate
Certified Professional Accountant



Kamshat Baitanayeva
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Certified Tax consultant

Our team

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Tax Treaty Expert Certificate
Certified Professional Accountant



Natalia Nikonchuk
Head of Atyrau Regional office
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Certified Tax consultant



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Certified Tax consultant



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Svetlana Gileva
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CAP
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Our team

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Certified Tax consultant



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Certified Tax consultant



Ruslan Faskhutdinov
Head of Information
Technologies Department



Ulan Batenov
Independent Advisor, Advocate
Member of Municipal College of Advocates
in Almaty city



Assiya Burkutova
Senior Manager
Certified Tax consultant



Madina Nurmakhan
Senior Manager
Certified Tax consultant



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Our team

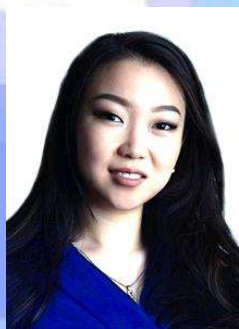
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Kuat Omar
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Gaukhar Kabyt
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Madina Kuantayeva
Manager
DiplFR (ACCA)
Certified Professional Accountant
Certified Tax consultant



Kairat Uazhanov
Manager



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Companies of Extractive Industry

Arman JV, LLP;
Aktobe Copper Company, LLP;
APPAK, LLP;
AREVA NS, JSC;
Balkhash-Saryshagan LLP;
Brandt, LLP;
Buzachi Operating Ltd, Branch;
CNPC International (Buzachi) Inc., Branch;
Demeu Kok-Tas, LLP;
Emir-Oil LLP;
ExxonMobil Kazakhstan Inc., Branch;
Falcon Oil and Gas LTD, LLP;
FIAL JV, LLP;
First International Oil Corporation LTD, Branch;
Inkai JV, LLP;
Gyural, LLP;
Karakudukmunay, LLP;
KATCO JV, LLP;
Kazakhturkmunay, LLP;
Kazgermunai JV, LLP;
KAZPETROL GROUP, LLP;
Korgantas, LLP;
Kurmangazy Petroleum, JSC;

LUKOIL Overseas Service LTD., Branch;
Mangistaumunaigas, JSC;
Nelson Petroleum Buzachi B.V., Branch;
OIL RELOADING CORP, LLP;
ONGC Videsh Limited, Branch;
Phystech II, JSC;
Potential Oil, LLP;
Pricaspian Petroleum Company, LLP;
Rio Tinto Mining and Exploration Limited, LLP;
Sagiz Petroleum Company, LLP;
Saykan, LLP;
Satpayevskoye Ore-Dressing Plant, LLP;
Sazankurak, LLP;
Semyzbay-U, LLP;
SSM-Oil, LLP;
TethysAralGaz, LLP;
Varvarinskoye, JSC;
Zarechnoye JV, JSC;
Zhalgiztobemunai, SLLP and etc.

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Industrial, Service, Trade Companies, etc.

ARLINE, LLP;
Air Astana, JSC;
AKSU Drilling, LLP;
AIAkta Energy, LLP;
ALMANIT, LLP;
Almaty Towers, enterprise owners' cooperative;
Altan Tau AE, LLP;
Antares Akr, LLP;
Atriks-Stroy, LLP;
Bonatti S.p.A., Branch;
Caspian Offshore & Marine Construction, LLP;
Central Asia Catering Kazakhstan, LLP;
China National Chemical Engineering Co. LTD (CNCEC) Branch;
Danone Kazakhstan, LLP;
Dari-Pharm (Kazakhstan), LLP;
Dostupnoye Zhilye, LLP;
ERM Eurasia Limited, LLP;
Emcor Tobacco Packaging Kazakhstan, LLP;
EURASIA MOTOR ALMATY, LLP;
Euro Chem - Fertilizers, LLP;
Eurasian Bank, JSC;
Evraz Caspian Steel, LLP;
Exalo Drilling, Branch;
Faikon LTD, LLP;
Philips Kazakhstan, LLP;
Fleet and Equipment Solutions (AMS), LLP;
Fugro Kazproekt, LLP;
Fugro KGNT, LLP;
Housing Construction Savings Bank "Otbasy Bank«, JSC;
International Schools Services Kazakhstan, Branch;

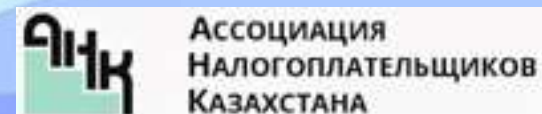
Jones Lang LaSalle, LLP;
KAZAKHMYS SERVICES LIMITED, Branch;
Kazakhstan Solar Silicon, LLP;
Kazakhyuvelir, JSC;
Lapp Kazakhstan, LLP;
Lynks Property Management, LLP;
Magnum Cash and Carry, LLP;
Mareven Food Tien-Shan, LLP;
Man Truck and Bus Kazakhstan, LLP;
Monarch Eurasia, LLP;
Nutricia Kazakhstan, LLP;
nVent Termal KZ, LLP;
OSCE programme office in Astana;
OSG Records Management, LLP;
Otbasy bank, JSC;
Outotec Kazakhstan, LLP;
PetroKazakhstan Oil Products, LLP;
Polymer Production, LLP;
POSUK Titanium, LLP;
Rauan Nalco, LLP;
SAMSUNG ELECTRONICS CENTRAL EURASIA, LLP;
SINOPEC International Petroleum Service Kazakhstan, LLP;
STOPFARM, LLP;
Sun Drilling, LLP;
TEK-Kazakhstan, LLP;
TeksolTrans, LLP;
TEMA RETAIL KZ, LLP;
Tiens-Kazakhstan, LLP;
T-Standart, LLP;
Ural Turbine Works CJSC;
Ust-Kamenagorsk Titanium-Magnesium Plant, JSC;
WOOD KSS JSC, etc.

State-Owned Companies

Almaty City Development Center, JSC;
Almaty Heat Networks, LLP;
Center for Electronic Finance, JSC;
Damu Entrepreneurship Development Fund, JSC;
Directorate of Sports Facilities of Almaty city, LLP;
Holding “Kasipkor” NJSC;
Hydrogeology and Geoecology Institute named after U. Akhmedsafin, LLP;
Kazakh Scientific-Research and Design Institute of Construction and Architecture, JSC;
Kazakh Scientific Research and Engineering Institute for Oil and Gas, JSC;
Kazakhstan Stock Exchange (KASE), JSC;
KazAvtoZhol National Company, JSC;
Kazgeology National Geological Exploration Company, JSC;
Passenger Traffic, JSC;
QazExpoCongress National Company, JSC;
Republican Center for Space Communication, JSC;
RSE "Aktobe medical center" of the "Healthcare Department of Aktobe Region" SE;
RSE “Electronic Health Republican Center of the Ministry of Health of the RoK”;
RSE "National Center for Expertise of Medicines and Medical Products";
RSE “Transfusiology Scientific and Production Center of the Ministry of Health of the RoK”;
RSE “Republican Veterinary Laboratory”;
RSUE "National Testing Center" of the RoK Ministry of Education and Science;
Social Medical Insurance Fund NJSC;
SPE "Aktobe Higher Medical College named after Hero of the Soviet Union M. Mametova«;
SPE “Municipal Maternity Hospital No.4” of the Health Department of Almaty city;
SPE “Multitype Municipal Children's Hospital No.1” of Astana City Akimat, etc.

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Our Partners



МЕЖДУНАРОДНЫЙ ЦЕНТР ПОВЫШЕНИЯ КВАЛИФИКАЦИИ
БУХГАЛТЕРОВ, АУДИТОРОВ, УПРАВЛЕНЦЕВ,
НАЛОГОВЫХ КОНСУЛЬТАНТОВ



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