



Bureau of National Statistics
of the Agency for Strategic
Planning and Reforms
of the Republic of Kazakhstan

Quality report Environmental Taxes Account of the Republic of Kazakhstan for 2024

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S.1 Contact details

S.1.1 Organization

Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan (hereinafter – the Bureau).

S.1.2 Structural subdivision

Department of National Accounts

S.1.3 Contact name

Kaisar Aruzhan Absenovna

S.1.4 Functions of the Contact Person

Development of methodology and dissemination of data.

S.1.5 Postal address of the contact person

010000, Astana, Mangilikel avenue, 8, House of Ministries, entrance 4

S.1.6 Contact person email address

a.kaisar@aspire.gov.kz

S.1.7 Contact person's phone number

+7(7172)74-95-27

S.2 Metadata Update

S.2.1 Last confirmation of updated metadata

Not applicable

S.2.2 Last metadata placement

Not applicable

S.2.3 Last metadata update

Not applicable

S.3. Presentation of statistical information

S.3.1 Data Description

The data reflect the volume and structure of environmental taxes by the main categories: taxes on energy products, transport, pollution, and the use of natural resources. The information is compiled based on administrative data and is used to analyze the environmental tax burden and assess the impact of economic activities on the environment.

The indicators are compiled in accordance with international methodological recommendations in the field of environmental statistics, ensuring the comparability of data over time and with corresponding indicators from other countries.

The resulting data are also used for economic and environmental

analysis, the development and monitoring of environmental policies, as well as the assessment of the relationship between tax revenues and the environmental impact of economic activities.

S.3.2 OSI

1. General Classifier of Economic Activities (OKED).

The classifier is available on the website of the Bureau at <https://stat.gov.kz> in the “Home” / “Classifiers” section.

2. Classification of environmental taxes by main categories: taxes on energy products, transport, pollution, and the use of natural resources, in accordance with the System of Environmental-Economic Accounting 2012 (SEEA 2012).

S.3.3 Sectoral coverage

Resident institutional units, the aggregate of which forms the economy of the Republic of Kazakhstan, are considered in the context of environmental taxes in accordance with the requirements of the System of National Accounts (SNA) and the System of Environmental-Economic Accounting (SEEA).

The Environmental Taxes Account reflects payments made by economic units in connection with their impact on the environment and the use of natural resources. The data characterize the volume of environmental taxes paid by the institutional sectors of the economy and make it possible to assess their structure and dynamics.

Environmental taxes are classified into the main categories: taxes on energy products, transport taxes, taxes on pollution, and taxes on the use of natural resources. The indicators of the account ensure the linkage between economic and environmental statistics and are used to analyze the environmental tax burden and assess the impact of economic activity on the environment.

S.3.4 Statistical Concepts and Definitions

The Environmental Taxes Account covers transactions related to taxes and other compulsory payments levied by the government in connection with activities that have an impact on the environment or the use of natural resources. The account is designed to systematize and present information on environmental taxes by type of tax and economic activity.

In accordance with international methodological recommendations, environmental taxes are classified into four main categories:

1. Taxes on energy products – taxes on the production and use of energy products, including taxes on motor fuels, electricity, and other types of energy resources;
2. Transport taxes – taxes related to the ownership and use of vehicles, as well as other types of transport activities that have an impact on the environment;
3. Taxes on pollution – payments related to emissions of pollutants into the atmosphere, discharges of pollutants into water bodies, waste disposal, and other forms of environmental pollution;
4. Taxes on natural resources – taxes and compulsory payments levied for the extraction, withdrawal, or use of natural resources, including water, land, mineral, and other natural resources.

S.3.5 Statistical object

Environmental taxes paid by institutional units in connection with economic activities that have an impact on the environment or are associated with the use of natural resources.

S.3.6 General totality (principle of selection of survey units)

Not applicable

S.3.7 Territorial coverage

The Republic of Kazakhstan, regions, cities of republican significance, the capital, districts, and cities of regional significance.

S.3.8 Time coverage

Time series for the period 2016–2024 are available. The time series can be accessed on the Bureau's official website at <https://stat.gov.kz> under "Statistics" / "Environment" / "System of Environmental-Economic Accounting" / "Time Series".

S.3.9 Base period

Not applicable

S.4 Unit of measurement

Million Kazakh tenge

S.5 Reporting period

Year

S.6 Legal basis

S.6.1 Legal basis

1. Law of the Republic of Kazakhstan dated 19 March 2010 No. 257-IV “On State Statistics”;
2. Environmental Code of the Republic of Kazakhstan dated 2 January 2021 No. 400-VI ZRK;
3. Statistical Work Plan, approved in accordance with the established legislative procedure by Order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan;
4. Schedule for the Dissemination of Official Statistical Information, approved by Order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan.

S.6.2 Data Exchange

The Environmental Taxes Account is compiled based on administrative data provided by government bodies and organizations responsible for the collection and accounting of the relevant tax revenues.

Data exchange is carried out in accordance with the legislation of the Republic of Kazakhstan in the areas of state statistics, tax administration, and information interaction between government bodies.

Administrative data are used to calculate the amounts of environmental taxes by the main categories: taxes on energy products, transport, pollution, and the use of natural resources. Where necessary, interaction with administrative data providers is carried out to clarify, verify, and reconcile the indicators.

Data are transmitted electronically through information systems and/or official channels of information exchange. The data received undergo completeness, consistency, and compliance checks against the established methodological requirements before being used to compile statistical indicators.

S 7 Privacy and data protection.

S 7.1 Privacy Policy

1. Article 8 of the Law of the Republic of Kazakhstan dated 19 March 2010 “On State Statistics”, which provides guarantees of

confidentiality and protection of primary statistical data submitted by respondents.

2. Article 15 of the Law of the Republic of Kazakhstan dated 19 March 2010 "On State Statistics", which provides for the use of administrative data in the compilation of official statistical information in accordance with the established requirements.

3. Law of the Republic of Kazakhstan dated 16 November 2015 "On Access to Information", which establishes requirements for ensuring access to information and restrictions on access to information with restricted access.

S 7.2 Privacy – data handling

Rules for the Provision and Use of Databases in De-Identified Form for Scientific Purposes, approved by Order of the Chairman of the Agency of the Republic of Kazakhstan on Statistics dated July 2, 2010 №168. Registered with the Ministry of Justice of the Republic of Kazakhstan on August 13, 2010 № 6388.

S 8 Publication Policy

S 8.1 Publication calendar

Pursuant to paragraphs 1 and 2 of Article 26 of the Law of the Republic of Kazakhstan No. 257 "On State Statistics" dated 19 March 2010, the state statistics authorities ensure that all users have equal rights to simultaneous access to high-quality official statistical information, including in machine-readable formats and statistical methodology, by publishing them on the official website of the state statistics authorities.

All statistical information provided for in the Statistical Work Plan and the Schedule for the Dissemination of Official Statistical Information is publicly available on the Bureau's official website at <https://stat.gov.kz>.

Information on the publication dates of statistical releases is available in the "Release Calendar" on the homepage of the Bureau's official website at <https://stat.gov.kz/en/release-calendar>.

The Statistical Work Plan and the Schedule for the Dissemination of Official Statistical Information are available on the Unified Platform of Government Internet Resources (UPGIR) at <https://stat.gov.kz> under «Bureau» / «Home» / «Key Documents».

S 8.2 Access to the Chart

The Statistical Work Plan and the Schedule for Dissemination of Official Statistical Information are available on the Unified Platform

of Internet Resources of State Bodies <https://stat.gov.kz> in the «Bureau» / «Home» / «Main Documents» section.

S 8.3 User access

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S.9 Dissemination frequency

Annually

S.10 Dissemination Format, Accessibility and Clarity

S.10.1 News releases

Press releases are not issued

S.10.2 Publications

Currently, data on the Environmental Taxes Account are regularly published in the Republic of Kazakhstan. The Environmental Taxes Account is an important component of the System of Environmental-Economic Accounting (SEEA) and provides a systematic presentation of information on tax revenues related to the use of natural resources and the impact of economic activities on the environment.

The published information makes it possible to analyze the volume and structure of environmental taxes, assess the environmental burden of different types of economic activity, and examine the role of economic instruments in regulating environmental impacts.

The data are presented by the main categories of environmental

taxes – taxes on energy products, transport taxes, taxes on pollution, and taxes on natural resources – as well as by type of economic activity and by year. This enables dynamic and comparative analysis of environmental tax revenues.

The data are published annually in accordance with the international standards of the System of Environmental-Economic Accounting 2012 (SEEA 2012).

Data on the Environmental Taxes Account in the Republic of Kazakhstan are published within the framework of the System of Environmental-Economic Accounting 2012 and are available on the Bureau's website, <https://stat.gov.kz>, under "Statistics" / "Environment" / "System of Environmental-Economic Accounting" / "Time Series".

Financial account of the Republic of Kazakhstan for 2024 (mln.tenge)

Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Total	Code	Transactions and balancing items	Non-financial corporations	Financial corporations	General government	Households	NPISHs	Total economy	Rest of the world	Total
\$11	\$12	\$13	\$14	\$15	\$1	\$2				\$11	\$12	\$13	\$14	\$15	\$1	\$2	
Changes in assets									Changes in liabilities and net worth								
								B9	Net lending (+) / net borrowing (-)	-1 729 146,7	-1 463 771,7	-3 102 706,3	4 624 589,5	-58 609,1	-1 729 644,3	1 729 644,3	0,0
1 802 584,1	13 556 694,7	397 671,5	9 253 894,9	-55 948,5	24 954 896,7	2 278 601,0	27 233 497,7		Net acquisition of financial assets								
									Net acquisition of liabilities	3 531 730,8	15 020 466,4	3 500 377,8	4 629 305,4	2 660,6	26 684 541,0	548 956,7	27 233 497,7
-	-715 830,0	-	-	-	-715 830,0	0,0	-715 830,0	F1	Monetary gold and SDRs	-	-	-	-	-	-	-715 830,0	-715 830,0
2 898 699,2	-2 431 822,6	1 056 060,7	3 735 773,0	-54 048,1	5 204 662,2	1 054 682,1	6 259 344,3	F2	Currency and deposits	-	8 186 235,2	0,0	-	-	8 186 235,2	-1 926 890,9	6 259 344,3
225 203,5	8 008 767,6	-1 720 688,5	392 968,4	-9 328,8	6 896 922,2	-652 795,2	6 244 127,0	F3	Debt securities	-343 249,9	173 242,8	3 651 679,5	0,0	0,0	3 481 672,4	2 762 454,6	6 244 127,0
448 608,8	8 024 898,2	27 141,7	72 705,4	-1,6	8 573 352,5	5 084,1	8 578 436,6	F4	Loans	2 303 434,3	1 174 818,4	-195 819,0	4 618 649,9	2 120,0	7 903 203,6	675 233,0	8 578 436,6
-1 213 805,6	678 088,4	1 076 029,3	153 307,3	15 067,4	708 686,8	1 198 669,8	1 907 356,6	F5	Equity and investment fund shares	1 094 428,1	334 340,7	-	-	-	1 428 768,8	478 587,8	1 907 356,6
-176 681,0	0,0	-829,0	5 052 024,0	-4 394,0	4 870 120,0	7 634,5	4 877 754,5	F6	standardized guarantee schemes	-	4 877 754,5	0,0	-	-	4 877 754,5	-	4 877 754,5
674,1	3 867,9	-19 675,6	1 441,0	0,0	-13 692,6	-30 160,8	-43 853,4	F7	Financial derivatives and employee stock options	12 806,0	-28 610,8	3 412,0	0,0	0,0	-12 392,8	-31 460,6	-43 853,4
-380 114,9	-11 274,8	-20 367,1	-154 324,2	-3 243,4	-569 324,4	695 486,5	126 162,1	F8	Other accounts receivable/payable	464 312,3	302 685,6	41 105,3	10 655,5	540,6	819 299,3	-693 137,2	126 162,1

S.10.3 Online databases

Information and Analytical System «Taldau»

<http://taldau.stat.gov.kz/> «National Accounts» / «Accumulation Accounts»

S.10.3.1 AC1. Data tables- consultations

Not implemented.

S.10.4 Access to microdata

The provision of databases in de-identified form is regulated by the "Rules for the Provision of Databases in De-Identified Form for Use in Scientific and Scientific-Technical Activities," approved by the Order of the Chairman of the Agency of the Republic of Kazakhstan on Statistics dated 2 July 2010, No. 168.

Information on the application conditions for obtaining de-identified databases is available on the Bureau's official website <https://stat.gov.kz> in the "For Researchers" section.

The application is prepared and submitted through the “Personal Account” / “User Account” on the Bureau’s website <https://stat.gov.kz> , is certified with an electronic digital signature, and must include the required supporting documents.

S.10.5 Other

Not applicable.

S.10.5.1 AC2. Metadata-consultations

Not implemented.

S 10.6 Methodology documentation

System of Environmental-Economic Accounting 2012 (SEEA 2012): Central Framework – published by the United Nations in cooperation with the Statistical Office of the European Union (Eurostat), the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the World Bank.

SEEA 2012 is an international statistical standard that establishes a common conceptual framework for integrating environmental and economic information. Within the framework of SEEA, approaches to compiling environmental tax indicators and their classification into four main categories are defined: taxes on energy products, transport taxes, taxes on pollution, and taxes on natural resources.

S.10.7 Quality documentation

1. “Methodology for Assessing the Quality of Official Statistical Information,” approved by the Order of the Chairman of the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan dated 23 May 2018, No. 63 (registered with the Ministry of Justice of the Republic of Kazakhstan on 7 June 2018, No. 17011);
2. Standard methodology for describing the process of producing statistical information by government bodies, approved by the Order of the Chairman of the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan dated 30 March 2015, No. 53;
3. Rules for assessing the quality of administrative data, approved by the Order of the Head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan dated 19 March 2024, No. 2.

S.11 Quality management

S.11.1 Quality Assurance

The quality and reliability of SEEA statistical data are ensured through the application of internationally recognized methodological approaches and procedures, including:

- * compiling indicators in accordance with international recommendations to ensure data comparability and compliance with international standards;
- * using standard statistical classifications of financial and non-financial assets;
- * conducting comparative analysis of statistical data to improve their accuracy and consistency.

S.11.2 Quality assessment

The Environmental Taxes Account is designed to systematize information on taxes related to the impact of economic activities on the environment and the use of natural resources. The data source is administrative data from the Ministry of Finance of the Republic of Kazakhstan (state budget revenues). The data are compiled on a cash basis.

S 12 Relevance

S 12.1 Needs

Main Users of Environmental Taxes Account Data

The information contained in the Environmental Taxes Account is an important tool for analyzing the environmental dimension of economic activity, assessing the tax burden associated with environmental impacts and the use of natural resources, as well as developing and monitoring national environmental and economic policies. The account data may be used for analytical and forecasting purposes, assessing the effectiveness of environmental taxes, and preparing research studies. In addition, the indicators of the Environmental Taxes Account are used for international comparisons and public information.

Annual indicators of the Environmental Taxes Account are generally used to analyze the dynamics and structure of environmental tax revenues, as well as to assess changes in the environmental burden of the economy over the medium term.

The main users include:

- * government authorities and agencies;
- * the National Bank of the Republic of Kazakhstan;
- * research organizations;
- * international organizations;
- * organizations engaged in the analysis of environmental and economic policies.

S.12.2 User satisfaction

An annual survey of users of official statistical information is conducted. The user questionnaire is available on the Bureau's website <http://stat.gov.kz> in the "Home" / "Surveys" / "User Questionnaire" section.

S.12.3 Completeness/R1. Data completeness-share

In accordance with the international standard SNA 2008.

S 13 Accuracy and reliability (to be completed taking into account the type of observation)

S 13.1 General Accuracy

The accuracy of the source data is ensured by adhering to methodological guidelines and using methodologically sound data sources provided by the structural divisions of the Bureau and government agencies.

S.13.2 Sampling errors-indicators/A1.

Not applicable.

S.13.3 Non-sampling error

Not applicable.

S.13.3.1 Coverage error

Not applicable.

S.13.3.1.1 A2.Excess coverage - share

Not applicable.

S.13.3.1.2 A3.Common units - ratio

Not applicable.

S.13.3.2 No response errors

S.13.3.3 A4.Unit of absence - share

Not applicable.

S.13.3.4 A5.No response item - share

Not applicable.

S 14 Timeliness and punctuality

S 14.1 Timeliness

S 14.1.1 TP1.Waiting period - first results

Data are published 8 months after the reporting period (T+8).

S 14.1.2 TP2.Waiting period - latest results

Final data are published 2 years after the reporting period.

S.14.2. Punctuality/TP3

Data are published and disseminated within the time frame in accordance with the Statistical Work Plan and the Dissemination Schedule of Official Statistical Information, approved by order of the head of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan.

S.15 Comparability

S 15.1 Geographical comparability

Comparable at the international level, because calculations are carried out in accordance with the methodologies: System of National Accounts 2008.

S.15.1.1 Asymmetry by mirror flow statistics - coefficient/CC1

Unacceptable.

S 15.2 Duration of comparable time series/CC2

Time series for the period 2016–2024 are available. The time series can be accessed on the Bureau's official website <http://stat.gov.kz> under “Statistics” / “Environment” / “System of Environmental-Economic Accounting” / “Time Series”.

S 15.3 External, cross-consistency

Calculations are carried out in accordance with the methodology of the System of Environmental-Economic Accounting 2012 (SEEA 2012), developed by the Organisation for Economic Co-operation and Development (OECD), the Statistical Office of the European Communities (Eurostat), and the United Nations (UN), ensuring the application of common concepts, definitions, classifications, and valuation methods.

S.15.4 Internal consistency

In accordance with SEEA 2012, common concepts, definitions, and classifications are applied. When using different data sources, certain discrepancies may arise; these are analyzed and reconciled.

S.16 Load

The compilation of national wealth indicators is carried out by specialists of the Department of National Accounts using Excel software. There is no respondent burden involved in this process.

The calculations are based on data from nationwide statistical surveys, as well as information from departmental and administrative sources. There is no duplication with other statistical activities.

S 17 Data revision

S 17.1 Data revision

As part of the compilation of the Environmental Taxes Account of the Republic of Kazakhstan, data may also be subject to revisions and adjustments. Indicators are revised in cases of updates to methodological approaches, refinement of the classification of environmental taxes, changes in the sources of statistical and administrative information, as well as the availability of more up-to-date and comprehensive data. Where necessary, time series for previous periods are revised to ensure their comparability and consistency with other environmental-economic statistics indicators.

Data adjustments help improve the completeness and quality of information on the main categories of environmental taxes, including taxes on energy products, transport taxes, taxes on pollution, and taxes on natural resources. Such revisions ensure the consistency of time series, improve the reliability of the Environmental Taxes Account indicators, and enable more accurate analysis of the dynamics and structure of environmental tax revenues.

S.18 Processing of statistical data

S.18.1 Input data

The main data sources used for compiling the Environmental Taxes Account are administrative and statistical data on tax revenues provided by government authorities of the Republic of Kazakhstan. The compilation of indicators is based on data from the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan on tax and payment revenues attributable to environmental taxes. In addition, data from the Bureau of National

Statistics by type of economic activity, as well as environmental statistics and other administrative data necessary for the classification and allocation of environmental taxes, are used.

S.18.2 Survey frequency

Year

S.18.3 Method (method) for collecting primary statistical data

The results of nationwide statistical observations are obtained in the form of an Excel table from industry statistics departments. Administrative data are obtained in the form of an Excel spreadsheet within the framework of existing joint orders on the exchange of information with state bodies, through official requests and from the official websites of data sources

S.18.4 Reliability of primary statistical data.

To ensure the quality and reliability of primary statistical data, a comprehensive analysis is carried out using information received from sectoral statistics, as well as departmental and administrative data sources.

As part of the data validation process, current data are compared with corresponding indicators for previous periods. This makes it possible to identify discrepancies, assess their validity, and, where necessary, clarify the information before the compilation of the final macroeconomic indicators.

S.18.5 Imputation - share /A7

Not applicable.

S.18.6 Adjustment

Not applicable.

S.18.7 Seasonal adjustment

Not applicable.

S.19 Comment

Continue to work on ensuring the quality of statistical data.