

# **FISCAL TRANSITION IN KAZAKSTAN**

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## ABBREVIATIONS AND DEFINITIONS

CFT	cash-flow tax
CIS	Commonwealth of Independent States
CMI	compulsory medical insurance
FFC	Financial and Fiscal Commission (South Africa)
FILP	Fiscal Investment and Loan Program (Japan)
FSU	former Soviet Union
FY	fiscal year
GAO	General Accounting Office (United States)
GDP	gross domestic product
IMF	International Monetary Fund
<i>mashilikhat</i>	elected assembly
MCI	minimum calculation index
MDF	municipal development fund
MDI	municipal development intermediary
MOE	Ministry of Economy
MOF	Ministry of Finance
NBK	National Bank of Kazakstan
<i>oblast</i>	the second tier of government
PIP	Public Investment Program
<i>rayon</i>	generally the level below the <i>oblast</i> level
RRT	resource rent tax
SOE	state-owned enterprise
STC	State Tax Committee
US	United States
USAID	United States Agency for International Development
VAT	value-added tax