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**THE TAX POTENTIAL AND ITS EVALUATION
IN INNOVATIVE DEVELOPMENT
OF THE REPUBLIC OF KAZAKHSTAN**

Abstract. Tax revenues are the basis of the formation revenue of governmental budget. That is the reason why there is a particular interest in the issues of evaluation these revenues, their limits and possibilities of using. The amount of tax revenues is inseparably linked with the tax potential. One of the main governmental objectives is to define the tax potential essence and management. In the current context, specification of theoretical framework and formulation of practical recommendations for methodological improvement are significant for tax potential evaluation at the regional and national scope. Development of theoretical and practical basis in order to improve the tax potential assessment methods is the purpose of research. In addition, the tax potential assessment of the regions is necessary to ensure sustainable development of the Republic of Kazakhstan. The main methods for determining the fiscal and tax potential in the regions of the Republic of Kazakhstan are considered in this article. The integral determination coefficient of the fiscal and tax potential has been identified, its required values have been determined, based on the method of rating evaluation, ranking of regions by the level of taxation has been implemented.

Key words: region, assessment, tax revenues, tax burden, tax potential.

The policy of any government is aimed to create a stable economy of sustainable development. The increase of tax revenues shares in governmental budget and their further redistribution for implementation of important social programs and entrepreneurial support is the basis of this development, which leads to a multiple economical effect and an enhancement of social welfare.

Mainly “governance” means the process of decision – making and the process by which decisions are implemented. Governance is possible to apply in several contexts such as international, national and local governance. Since governance is the decision- making process, analysis of governance, focuses on involved in agents and the formal and informal structures that have been set in place to arrive at and implement the decision.

Detailed explanation has been given by some of authors, focusing on agents that are involved in decision – making process and principles significantly influencing on effectiveness of participants. Agents (participant) are governments, different institutions and organizations that represent national and local community levels. For In particular, the forms of local governance are analyzed in many EU (European Union) Member States. The involvement of residents themselves in decision – making and, what is more important, in the implementation process is analyzed as well. However, the principles, which significantly influence on functioning of agents, are associated with role of interaction and balanced decision – making among the participants.

Governance as a process related with the whole range of national institutions. This range of institutions is a determining factor in developments, managing of changes and creating precondition for successfully its implement in the entire territory of the country. Local authorities perform mostly two types of functions. On the one hand, it represents the state administrative apparatus component in particular territory. On the other hand, it represents particular administrative and territorial unit, the objective of which is addressing of socio-economic interests and needs of residents living and working in that territory.

The rural municipalities are important governance agent of rural territories. The strategic goal of activating local authorities is important. Since any community is not only a social system governed by national institutions and local authorities, but also forming the management process. For this reason, the viability of rural areas is largely controlled by the local population and the development of its economic activities is one of the most pressing problems [1].

The government needs to identify sources of rising governmental budget, sufficient to cover its costs, and to undertake necessary control over the completeness and timeliness of these tax revenues. Governmental and regional tax potential determines accurate steady functioning of the state tax system. Identification of tax flow reserves in different budget levels is the point of tax potential evaluation.

Taxes and other mandatory payments to the governmental budget represents the main part of state budget. Tax potential indicator provides an opportunity to assess budget and finance capacity of the state, as well as its separate administrative-territorial units. In this case, the tax potential is a financial indicator of the country's economy.

The sum of all potential tax revenues determines tax potential of the Republic of Kazakhstan and each administrative-territorial units. The practice of developed countries uses potential sum of tax flow as the basis for interbudgetary relations. The indicator representing the amount of possible tax revenues of regions has a certain definition in the world practice – tax potential.

One of the main goals of tax reform in the country is to increase the tax revenues in all levels of governmental budget. Increase of tax potential leads to the income growth at national levels. The growth of budget revenues is a precondition for realization of government expendable functions. Therefore, tax revenue of governmental budget increases the resources for reproduction of property, income, economic potential for the future periods.

In this context, the indicator “tax potential”, its methodological improvement and further development of methods for forecasting tax revenues, as well as the definition of the new forms for tax potential assessment is necessary to be introduced in the budget relations.

The government realizes the policy of revenue redistribution in order to provide funding to economic sectors, projects and programs having either economic or social significance and require financial resources for implementation. In other words, the main goal of tax policy is finance accumulation in the state budget necessary to solve social, economic, scientific and technical development issues of regions, industries or certain categories of legal entities and individuals.

Having considered international trends in the field of tax policy, it is possible to note IMF (International Monetary Fund) recommendations for the Republic of Lithuania. In the latest report for Lithuania, the IMF noted that the ratio of Lithuanian taxes to GDP (Gross domestic product) is one of the lowest in Europe and equals only half of the European average. In the last report for Lithuania, the IMF noted that the ratio of Lithuanian taxes to GDP is one of the lowest in Europe and equal to only half of the European index. The IMF considers that Lithuania should increase the amount of tax revenues through improved tax administration and the elimination of special tax schemes. More specifically, weak tax administration contributes 53.6 percent of the tax revenue shortfall, tax policy 35.3 percent, and the structure of the economy 11.1 percent. Looking at individual taxes, the PIT (Personal income tax) has the biggest contribution (5.5. percent of GDP) to the tax revenue shortfall relative to the EU. About 45 percent of the PIT shortfall relative to the EU is the result of tax policy and 40.9 percent the result of tax administration. The second largest contribution to the tax revenue shortfall relative to the EU comes from social security contributions (1.3 percent of GDP). The shortfall is driven primarily by the structure of the economy (i.e., low labor share of income), and to a smaller extent by tax administration. Most of the negative contribution of the structure of the economy and tax administration, however, is offset by strong tax policy. The CIT (Corporate income tax) and taxes on land, buildings, and other structures each have a contribution of about 1.0 percent of GDP to the tax revenue shortfall.

While in the case of the CIT, the shortfall relative to the EU is driven in its entirety by tax policy, in the case of taxes on land, buildings, and other structures the shortfall originates almost entirely from the structure of the economy (wealth), with tax rates playing only a minor role.

According to the regulator, the main reason is the insufficient productive activity of the tax system and the shadow economy. The report indicates that increase tax rates and imposing of certain taxes will raise the tax revenue by 40 percent [2].

Table 1 – Contributions to Lithuania's tax underperformance relative to the EU, 2015(Percent of GDP)

	Tax revenues	Tax policy	Economic structure	Tax administration
Total tax revenues shortfall	10.7	3.8	1.2	5.7
PIT	5.5	2.5	0.8	2.3
CIT	1.0	1.0	-0.2	0.2
VAT(valueaddedtax)	-0.7	-2.5	-0.4	2.1
Excise taxes	-0.8	0.5	-1.4	0.1
Taxes on land, buildings and other structures	0.9	0.2	0.7	0.0
Social security contributions	1.3	-1.2	1.7	0.7
Other taxes	3.5	3.2	0.0	0.3
<i>Sources:</i> IMF report 2017.				

The Lithuanian tax administration system is progressive and convenient for the taxpayers. All tax returns are filed electronically, paper tax returns are submitted only in exceptional cases. If taxpayers have any questions about the submission of tax returns or taxation matters, they can call the Tax Information Centre and get advice directly from the specialists of the Tax Authority acting as a single point of contact. The Lithuanian Tax Authority has introduced an IT-based tax administration system ("i.MAS"). Companies are required to submit shipment document data in XML format to i.VAZ system on local transport of goods before each shipment. In addition, all persons registered for VAT in Lithuania are required to submit invoice data in XML format to i.SAF system on a monthly basis. With effect from 2017, companies are required to prepare a SAF-T (Standard Audit File for Tax) in XML format and provide it to the Tax Authority, Customs, or other public authority upon request. Depending on the turnover of the company, the obligation to submit SAF-T data could arise later (2018–2020). New data reporting requirements should contribute to a more effective and modern tax administration in Lithuania that aims at decreasing the scale of shadow economy and tax, gaps [3].

The availability of information on the value of tax potential allows regulating proper inter budgetary relations for the social and economic policy implementation. The correct application of the tax potential indicator and evaluation methodology will stimulate the independence of administrative-territorial unit administration in making decisions. Transfer the number of functions and the rights from central authorities to regions (administrative-territorial unit) allow expanding authorization.

Having analyzed the developed countries practice, the tax potential is the capacity of the regional economy to collect the maximum tax part of the region's gross revenue to the budget levels, determined by the needs of state policy, society and the possibilities of tax administration [4].

In the scientific literature, the "tax potential" category is often understood as the ability of the tax base within a certain territory to generate revenue in the form of tax revenues. In carrying out this research, it was revealed that there is no unified concept of the category of tax potential.

Thus, in the researches of Carola Pessino and Ricardo Fenochietto [5], it was noted that the tax capacity represents the maximum tax revenue that a country can collect with considering of its economic, social, institutional and demographic characteristics. Ben Langford and Tim Ohlenburg [6] defines the tax potential as the maximum amount of tax revenue a country could reasonably raise at a given point in time, conditional on its prevailing characteristics. George Chun-Yan Kuo [7] defines the tax potential as the ability of payers to pay taxes or the government's ability to generate revenues. The same approach is considered by Lü Bingyang and Guo Qingwang [8]. The authors assume that the tax potential is the total amount of taxes collected by the state, which consists of two parts: the tax potential of taxpayers.

A scientifically accepted approach, which determines the dominant role of the state tax potential in covering government expenditures.

Sir Josiah Stamp [9] defined the taxable capacity as the maximum amount that the community is capable of covering government expenditure without having economic shocks. A similar definition is also given by the Advisory Committee on Intergovernmental Relations of the United States [10]. Obviously, revenue part of governmental budget should cover the expenses or more than in order to provide stability fund.

It should be noted, in scientific research, the tax potential and tax burden (tax/GDP ratio) are sometimes used as synonyms (Stefan Brem) [11]. This statement is not entirely accurate. There is differentiation between definition of «taxable capacity» and «tax capacity» in some publications. For instance, in research of Tuan Minh Le, Blanca Moreno-Dodson [12] the term "taxable capacity" represents the forecast value of the tax burden indicator (tax / GDP ratio), estimated from the regression analysis taking into account the characteristics of the country, and the category of tax potential is considered to be an integral part of the financial (income) potential.

Among the scientists of CIS (Commonwealth of Independent States) countries, DEs. Khanafiev F.F. considers the tax potential as the opportunity and capacity of the economic system that are expected to afford the formation of sources by taxes and tax payments, and the rational use of resources for effective system [13].

The term «tax potential» initially makes some contradiction. Either tax potential is a combination of the scope of possible tax bases, or the totality of the amounts of possible tax bases revenues.

This contradiction arises when comparing different approaches to the concept of tax potential in different countries. According to first theory, in some countries the concept of the tax potential represents the cost of taxation objects combination actually existing in certain territory. In this case, the list of objects related to the given combination is determined by the tax legislation. Using this procedure for determination of the taxable items list, it is applicable:

- account of all currently available taxable items in the given territory;
- account of the available taxation objects number and others not justified to subjected to taxation;
- incomplete account of the existing taxable objects in the given territory.

According to other approach, the tax potential is defined as the maximum possible amount of tax revenues in certain territory for a certain period under the current tax legislation and the average level of the tax administration. The Republic of Kazakhstan pursues the same interpretation [14].

Analyzing both theories, the definition of the tax potential concept, there is a general approach that actually eliminates this contradiction. Since the objective basis is due to provide the maximum extent amount of tax revenues administrative-territorial unit by the calculation of the value of all taxable objects. Consequently, both theories based on a single economic process. The difference being that should apply for the tax potential. That is the tax base from which the amount of tax revenue is calculated or the amount of tax revenue that is calculated from the tax base.

In carrying out of the scientific research, wide range of scientific publications, relating to the fiscal and tax potential measure methods was investigated. In this context, accordance to inventive technique by A. A. Aivazov and M. S. Ishina, analytical blocks are applied. It includes assessment of the structure and dynamics of budgetary coefficients, analysis of budgetary coefficients and decision-making on the effectiveness of budgetary potential management [15].

The methodology estimates, including the budget autonomy ratio, the budget efficiency ratio, the budget deficit level, the budget provision ratio, and the budget coverage ratio illustrate the reliable description revealed during the undertaking research. In order to represent more comprehensive and complex analysis, the following list of coefficients supplemented:

- the financial dependence ratio (FD):

$$FD = \frac{\text{Transfers of the National Fund of the Republic of Kazakhstan to the local budgets}}{\text{Total revenue of the local budgets}} \quad (1)$$

- the level of tax collection (TC):

$$TC = \frac{\text{Debts on taxes and duties to the local budgets}}{\text{Total amount of tax revenues to the local budgets}} \quad (2)$$

Indicators of the regional budgets and tax potential are calculated in this research, and ranked the regions according to the level of fiscal and tax potential. The calculated values of these ratios are represented in the Annex 1 (see the Annex 1 to this paper).

Annex 1 – Dynamics of the tax potential assessment's indicators of the Republic of Kazakhstan in the context of the regions for 2016–2017

Region	Year	The budget autonomy ratio (A)	The budget deficit level (BD)	The budget coverage ratio (BC)	The budget provision ratio (BP)	The budget efficiency ratio (BE)	The financial dependence ratio (FD)
1	2	3	4	5	6	7	8
Akmola	2016	0,31	0,03	1,01	0,26	0,26	0,69
	2017	0,49	0,03	1,01	0,30	0,30	0,51
	Deviations	0,18	0,00	-0,01	0,04	0,04	-0,18
Aktobe	2016	0,53	0,05	0,99	0,22	0,21	0,47
	2017	0,49	0,09	0,94	0,26	0,24	0,51
	Deviations	-0,04	0,04	-0,05	0,04	0,03	0,04
Almaty	2016	0,36	0,04	1,01	0,20	0,20	0,64
	2017	0,43	0,00	1,04	0,20	0,20	0,57
	Deviations	0,07	-0,04	0,04	0,00	0,01	-0,07
Atyrau	2016	0,81	-0,12	1,13	0,38	0,43	0,19
	2017	0,90	0,10	0,90	0,49	0,44	0,10
	Deviations	0,08	0,22	-0,23	0,11	0,01	-0,08
East Kazakhstan	2016	0,32	0,02	1,00	0,21	0,21	0,68
	2017	0,32	0,01	1,02	0,23	0,23	0,68
	Deviations	0,00	-0,01	0,02	0,02	0,02	0,00
Zhambyl	2016	0,19	0,06	0,98	0,20	0,20	0,81
	2017	0,21	0,02	1,00	0,22	0,22	0,79
	Deviations	0,03	-0,04	0,02	0,01	0,02	-0,03
West Kazakhstan	2016	0,43	-0,04	1,07	0,25	0,26	0,57
	2017	0,49	0,07	0,95	0,27	0,26	0,51
	Deviations	0,05	0,11	-0,12	0,02	-0,01	-0,05
Karagandy	2016	0,52	0,01	1,01	0,17	0,17	0,48
	2017	0,47	0,03	1,00	0,21	0,21	0,53
	Deviations	-0,05	0,02	-0,01	0,04	0,04	0,05
Kyzylorda	2016	0,19	0,07	1,00	0,28	0,28	0,81
	2017	0,22	0,03	1,01	0,27	0,27	0,78
	Deviations	0,03	-0,04	0,01	-0,01	-0,01	-0,03
Kostanay	2016	0,31	0,03	1,02	0,21	0,21	0,69
	2017	0,31	0,04	1,00	0,24	0,24	0,69
	Deviations	0,00	0,01	-0,02	0,04	0,03	0,00
Mangystau	2016	0,72	0,01	1,03	0,26	0,27	0,28
	2017	0,78	0,04	1,03	0,25	0,26	0,22
	Deviations	0,06	0,03	0,00	-0,01	-0,01	-0,06
Pavlodar	2016	0,56	0,00	1,03	0,21	0,21	0,44
	2017	0,54	0,01	1,00	0,26	0,26	0,46
	Deviations	-0,03	0,01	-0,03	0,06	0,05	0,03
North Kazakhstan	2016	0,23	0,04	1,00	0,30	0,30	0,77
	2017	0,22	0,02	1,00	0,32	0,32	0,78
	Deviations	0,00	-0,02	0,00	0,03	0,03	0,00
South Kazakhstan	2016	0,19	0,04	0,99	0,19	0,19	0,81
	2017	0,21	0,01	1,00	0,21	0,21	0,79
	Deviations	0,02	-0,03	0,01	0,01	0,01	-0,02
Almaty	2016	0,71	0,02	1,05	0,27	0,29	0,29
	2017	0,82	0,01	1,07	0,29	0,31	0,18
	Deviations	0,11	-0,01	0,01	0,01	0,02	-0,11
Astana	2016	0,53	0,07	1,09	0,38	0,42	0,47
	2017	0,52	0,06	1,13	0,43	0,48	0,48
	Deviations	-0,01	-0,01	0,04	0,05	0,07	0,01
Threshold values		≥0,5	≤0,1	≥1	–	–	≤0,5

In results, most of investigate regions do not have sufficient level of their own funds. This is confirmed by the values of the autonomy ratio and the financial dependence ratio in acceptable limits with keeping the deficit of the regional budgets. The analysis identified the sufficient number of own revenue sources of the regions budget to cover short-term debt and liabilities. There is the calculated autonomy ratio represents: Atyrau region (autonomy ratio - 0.9), Mangystau region (autonomy ratio - 0.78), Pavlodar region (0.54), Almaty (autonomy ratio - 0.82) and Astana (autonomy ratio 0.52) in 2017.

The analysis of the budget sustainability was carried out to establish the quality of the fiscal, tax potential structure and to justify the criterion of budget sustainability. It is defined as a share of own revenues in the total revenue structure of the budget. According to generally accepted criteria, the structure of the revenue side of budget is not in a stable financial condition. Since the value of the autonomy ratio in many regions is not above 0.5, but the level of deficit is less than 0.1 in almost all regions except Atyrau region (0.1) and East Kazakhstan region (0.11). Following to research phase, it is carried out the analysis of tax revenues to the regional budget based on the tax burden coefficient and added level of tax collection.

In accordance with the mentioned conclusions, the results provided the foundation to tax potential integrated assessment for each regions of the Republic of Kazakhstan. The indicator framework is the budget-tax potential (BTP), determined by the following formula:

$$BTP_i = A_i + BD_i + BC_i + FD_i + TC_i + TBC_i, \quad (3)$$

where A_i – the autonomy ratio; BD_i – the level of budget deficit; BC_i – the budget coverage ratio; FD_i – the financial dependence ratio; TC_i – the level of tax collection; TBC_i – the tax burden coefficient.

According to the threshold values of these coefficients, the stability of the fiscal potential is determined ($= 2.6$).

The indicator value BTP allows ranking the regions, which carried out and presented in the table 2.

The highest index of BTP ranking are reached by Almaty, Atyrau and Mangystau regions in 2017. The lowest results are represented by South Kazakhstan, Zhambyl and North Kazakhstan regions in the same period.

Table 2 – Values of indicators of tax potential rating estimation of Republic of Kazakhstan in the period of 2016–2017

Region	Actual tax revenues, mln.tenge		Taxpotential, mln.tenge		Tax potential (as an integral coefficient)		Rank	
	2016	2017	2016	2017	2016	2017	2016	2017
Almaty	1 617 098	1 769 472	1 617 098	1 769 472	2,48	2,73	3	1
Atyrau	815 163	1 046 587	815 163	1 046 587	2,92	2,63	1	2
Mangystau	326 835	335 576	326 835	335 576	2,50	2,60	2	3
Akmola	112 630	134 000	145 304	134 000	1,63	2,23	11	4
Astana	1 063 554	989 991	1 063 554	989 991	2,13	2,15	5	5
Aktobe	275 789	355 851	283 794	355 851	2,04	2,13	7	6
Pavlodar	237 387	239 482	237 387	239 482	2,20	2,11	4	7
Almatyregion	264 563	318 569	318 453	335 823	1,74	1,99	9	8
Karagandy	259 436	340 385	264 638	370 052	2,06	1,93	6	9
WestKazakhstan	254 272	256 154	265 800	286 759	2,01	1,88	8	10
EastKazakhstan	273 930	312 588	350 242	395 661	1,64	1,66	10	11
Kostanay	136 443	160 094	177 311	210 960	1,62	1,59	12	12
Kyzylorda	89 630	104 687	139 959	152 149	1,34	1,44	15	13
SouthKazakhstan	302 921	318 024	465 466	462 473	1,37	1,44	14	14
Zhambyl	71 239	81 415	112 890	118 677	1,33	1,44	16	15
NorthKazakhstan	69 046	79 007	101 825	115 599	1,42	1,44	13	16

Compiled by the authors on basis of the official statistical data from the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan.

Based on analytical results, it is possible to draw the following conclusions about the factors influencing the tax potential of the Republic of Kazakhstan:

- the greatest impact on the value of budget-tax potential indicator of the Republic of Kazakhstan was provided by the dependence coefficient, which was caused by a significant increase in the share of borrowed funds in the governmental budget;

- the general influence exerted by the factors under consideration at the BTP of Republic of Kazakhstan is positive, that is, with each substitution of the factors of the reporting period, the value of the BTP indicator is approaching the required value, which indicates an increase in the stability of the fiscal and tax potential of the Republic of Kazakhstan.

In conclusion, accuracy and competence of tax potential account determines the steady functioning of governmental and administrative-territorial units' tax potential. The essence of the tax potential evaluation of the republic is determination of the growth reserves of tax revenues on different levels budget. The main methods of tax potential evaluation are considered, basing on various factors. In assessing of the tax potential, it is necessary to take into account the results of analysis of the actual taxes receipt for the past periods, the assessment of the forecast year execution in the calendar year, as well as forecast data of changes in macroeconomic indicators. First, in order to assess the tax potential of the Republic of Kazakhstan, the dynamics and structure of the state budget main indicators for the last 2 years, the main trends and directions were identified. The method of rating evaluation was applied for the tax potential evaluation of the Republic of Kazakhstan. This method is uncomplicated and objective, and enables make rapid adjustments to the forecast in accordance with changing economic conditions. The results of the BTP analysis concludes that the regional budget has a small share of tax revenues. This indicates the insignificance of own revenues in the structure of total budget revenues. Taxes should account for the largest share in the consolidated budget revenues. As a result, there are gratuitous flows in the form of transfers from the National Fund of the Republic of Kazakhstan. In our opinion, this process have a negative factor in the regional budget management. Administrative-territorial units should cover expenses with large share of its own revenues in the local budget. Therefore, republican funds provided funding for expenses.

The results of the research shows that budget potential realization in the Republic of Kazakhstan are not completely implemented. This indicates insufficiency of effectiveness of the budget process. Existing methods and ways to increase the revenue side of the budget should be improved, using the latest innovative systems. The government need to implement innovations for realization strategic aims and plans, which lead to increase in the national welfare.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ САЛЫҚТЫҚ ӘЛЕУЕТІ ЖӘНЕ ОНЫҢ ИННОВАЦИЯЛЫҚ ДАМУЫН БАҒАЛАУ

Аннотация. Салықтық түсімдер бюджеттің табыс бөлігін қалыптастыру үшін негіз болып табылады. Осы түсімдерді олардың лимиттерін және қолдану мүмкіндіктерін бағалау сұрақтарының ерекше қызығушылық тудыратыны да осыдан. Салықтық түсімдердің сомасы салықтық әлеуетпен тығыз байланысты, салықтық әлеуеттің мәнін анықтау және оны басқару мәселесі маңызды мемлекеттік міндет болып табылады. Осыған байланысты салық ғылыми мен тәжірибесінің басты міндеті кәзіргі жағдайдағы салық әлеуетін аймақтық және ұлттық деңгейлерде бағалау үшін қажет әдіснамалық құралдарды жетілдіру бойынша теориялық негіздерді нақтылау және тәжірибелік нұсқаулықтарды әзірлеу болып табылады. Зерттеу мақсаты салықтық әлеуетті бағалаудың жетілдірілген әдістері негізінде республиканың салықтық әлеуетін қалыптастыру үшін теориялық және тәжірибелік ережелерді әзірлеу болып табылады. Сонымен қатар тұрақты дамуды қамтамасыз ету үшін, Қазақстан Республикасының аймақтарының да салықтық әлеуетін бағалау керек. Бұл мақалада салықтық әлеуетін негізгі әдістері қарастырылады. Бюджеттік және салықтық әлеуетті интегралдық анықтаудың коэффициенті, оған қажет мәндер анықталды, ал аймақтарды салықтық әлеуеттері бойынша болу рейтингтік бағалау әдісі негізінде жүзеге асырылды.

Түйін сөздер: аймақ, бағалау, салықтық ауыртпашылық, салықтық әлеует.

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НАЛОГОВЫЙ ПОТЕНЦИАЛ РЕСПУБЛИКИ КАЗАХСТАН И ЕГО ОЦЕНКА В ИННОВАЦИОННОМ РАЗВИТИИ

Аннотация. Налоговые поступления являются основой для формирования доходной части бюджета. Вот почему вопросы оценки данных поступлений, их лимитов и возможностей использования вызывают особый интерес. Сумма налоговых доходов неразрывно связана с налоговым потенциалом, проблема определения сущности и управления которым является важной государственной задачей. В этой связи важными задачами налоговой науки и практики являются уточнение теоретических основ и разработка практических рекомендаций по совершенствованию методологических инструментов для оценки налогового потенциала на региональном и национальном уровнях в современных условиях. Целью исследования является разработка теоретических и практических положений для усовершенствования методов оценки налогового потенциала. Также необходимо оценить налоговый потенциал регионов Республики Казахстан для обеспечения устойчивого развития. В статье рассматриваются основные методы определения налогового потенциала. Определен коэффициент для интегрального определения бюджетного и налогового потенциала, определены его требуемые значения, а ранжирование регионов по уровню налогового потенциала было реализовано на основе метода рейтинговой оценки.

Ключевые слова: регион, оценка, налоговые поступления, налоговое бремя, налоговый потенциал.

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