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## **TRENDS OF DEVELOPMENT OF THE MANAGEMENT SYSTEM OF THE TAX SPHERE OF RK IN MODERN CONDITIONS**

**Abstract.** In this article tendencies of development and the perspective directions of development of tax policy of Kazakhstan are considered. Tax system – the most important component of market economy. In article it is noted that in the conditions of market economy the tax system acts as the main instrument of regulation of economy and impact of the state on development of farms, definitions of priorities of social and economic development. Within this article are analysed success of economic reforming in our country on degree of which the directions transformation of tax system of society how budgetary and tax policy of the state will meet the requirements of time depend. It should be noted that the tax policy defining the principles and orientation of reform of tax system has to consider dynamics of economic and social processes in society that predetermines requirement of a constant research of this sphere of the public relations.

**Keywords:** tax system, tax institutes, tax administration, taxes, tax policy, tax benefits, tax mechanism.

**Introduction.** The tax system is one of the major economic regulators, a basis of the financial and credit mechanism of state regulation of economy. It is obvious that success of economic reforming in Kazakhstan to a large extent depends on in what directions transformation of tax system of the country how tax policy of the state will meet the requirements of time will go.

The questions connected with achievement of optimum level of relationship between the power and society were always important for Kazakhstan. But they have acquired special relevance during the modern period when the country is in great need in development of such domestic policy by means of which it will be possible to solve the most burning issues of modernization of the Kazakhstan society, to overcome on this basis crisis tendencies in economic and social spheres. The important part in this question is assigned to realization of tax policy which, on the one hand, has paramount value as the instrument of impact of the state on economic behavior of participants of the market relations and management of economic system. On the other hand, taxes and the system of the taxation act as object of management which in the conditions of the market takes the form of tax management: state and corporate. All who are somehow connected with taxes (public authorities, taxpayers) manipulate them, trying in various ways to operate tax streams. And, with complication of tax systems and economic relations as a result of globalization processes the role of tax management increases. Especially it concerns modern Kazakhstan where the market relations and institutes weren't created finally in the developed look yet.

**Results of a research.** Development of market infrastructure includes formation of the effective tax mechanisms providing growth of budget revenues and regulation of economic processes therefore the view of tax system as the institutional unity of the legislation, administration, the certain taxpayer harmonizing the economic relations of society is represented essentially important. The solution of the problem of ensuring sustained economic growth and increase on this basis of the standard of living of the population causes the need for further improvement of budgetary and tax system. In this regard the state in process of management of the tax relations needs to pass from use of the mechanisms of mainly fiscal

orientation focused on providing the minimum social standards to the budgetary and tax mechanism which is actively realizing social and economic functions [1].

The tax mechanism can be defined as the internal device of tax system providing it functioning and representing set of the interconnected elements: the legal support (including the tax law), information support, methods of the organization, methods of management (including regulations); monitoring; analysis; forecasting; control (see the figure 1).

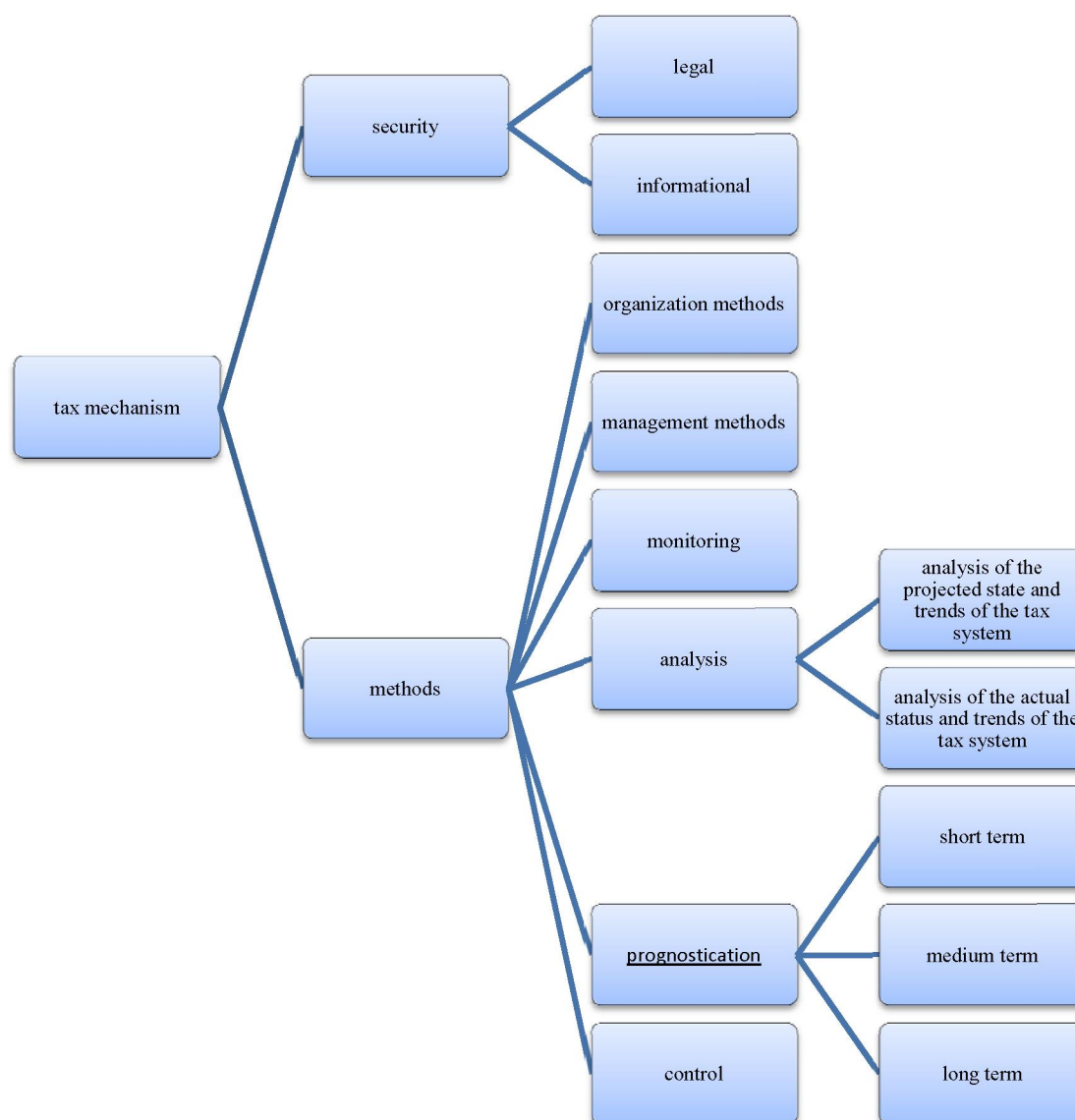


Figure 1 – Elements of Tax mechanism

In this regard there is a need for qualitatively other functioning of the tax system constructed on the modern principles of public administration by civil society in socially oriented market economy.

Formation and development of institute of tax administration act as one of the making fundamental transformations of tax system. Tax administration is the difficult social and economic and political phenomenon reflecting degree of development of market infrastructure, mechanisms of public administration, the principles of civil society. Therefore his studying is carried out by means of identification, the analysis and forecasting of development of its institutional bases. Use of institutional approach allows to consider reforming of tax administration as a harmonious element of system of institutional transformations and market transformations that is extremely relevant for formation of the evidence-based strategy of development of domestic economy. The research of processes of formation of institutes of tax administration is

directly connected with search of ways of increase in efficiency of action of all tax system, with ensuring growth of tax revenues in the budget [2].

Tax administration – the control system of tax process established by the law, practice or customs from the state and its bodies. And also tax administration is understood as the dynamic developing control system of the tax relations coordinating activity of tax authorities in the conditions of market economy. Tax administration can be carried out as by means of methods of power (administrative) coercion – threats of application of penalties, arrest of bank accounts, other property of the taxpayer, restriction of his actions, freedom of movement, etc., and by the conclusion of agreements with taxpayers on these or those questions (accounting, use of tax benefits, payments of a tax, etc.) [3].

Recently, the method of regulation of alternatives – providing freedom of choice to taxpayers between the different options of a legal form of conducting his activity, an order of maintaining and drawing up account and the reporting, a way of execution of the obligation for payment of a tax allowed by the law, application and distribution of tax benefits, etc. becomes more and more widespread method of tax administration. In some countries transition is declared in tax administration from mainly compulsory, power methods to the cooperation relations (friendly partnership) with taxpayers [4].

Therefore, since January 1, 2018 small and medium business of Kazakhstan has received new favorable tax regime - the mode based on the fixed deduction (taking into account income and expenses). This mode gives the chance to read from revenues of taxable base 30% of revenue, without confirmation of similar deductions. Conditions of its application:

- a limit income per year – 12 260 multiple minimum size of the salary (for 2018 – 346 761 840 tenges) [5].

- the maximum number of hired workers is 50 people.

The Tax Code of PK 2018 provides new privileges taxpayers. The privilege for the taxpayers who are carrying out electronic trading in goods is very interesting (for example, trade in goods in Instagram). Income gained from electronic trading is exempted from KPN and IPN for 100%. This privilege will work till 2025.

Also some rates have been lowered, for example:

- the rate for the individual entrepreneurs working according to the patent from 2 Is lowered to 1% [4].

- the rate of a social tax on 1,5% – from 11 Is lowered to 9,5% (till 2025)

- the penalty fee size from 2,5 multiple official refunding rates of National Bank of Kazakhstan to 1,25 multiple Is reduced.

New rules of modification and additions in the Tax Code of RK. Since January 1, 2018 the provision of editing in the tax law can be adopted no more once a year no later than July 1 of the current year and are put into operation not earlier than January 1 of the year following after a year of their acceptance.

The new principle "Conscientiousness of the taxpayer", his main contents is entered:

All ambiguities and inaccuracies of the Tax Code will be interpreted in favor of taxpayers.

Penalties and penalty fee won't be applied if the taxpayer acted according to explanation of tax authority on which the position has changed subsequently.

The institute of a delay or payment by installments on payment of taxes and payments is entered. The delay or payment by installments on payment of taxes can be provided to the taxpayer whose financial position doesn't allow to pay a tax and (or) a payment at the scheduled time, however sufficient reasons to believe are had that the possibility of their payment will arise during the term for which the delay or payment by installments is granted.

The new Tax Code of RK has included the separate section devoted to general declaring of income of natural persons. Since 2020 all full age citizens of the Republic of Kazakhstan, the «oralmana» (The people turned to the historical rod) having the residence permit and a number of nonresidents will be obliged to hand over once a year the declaration on the income and the available property. All of us will be obliged to specify our income and property in the declaration, for example, money, the real estate, cars, the sums of accounts payable and the sum which owe us [6].

The purpose of transition to general declaring is control of income and property of natural persons for fight against shadow economy and corruption manifestations. General declaring is applied in many countries, such as Germany, the USA, Great Britain, Switzerland.

Also other questions connected with improvement of tax policy and tax administration such as will be provided: decrease in a rate of a social tax due to decrease in contributions to social insurance fund for decrease in load of the salary fund; preservation of a threshold on a value added tax (30 thousand MRP).

Discussion of results - According to the report of the World Bank of "Doing Business 2017" Kazakhstan in 2016 on the Taxation indicator Kazakhstan has taken the 60th place (57 earlier). Decrease on 3 positions is connected with change of methodology [7].

In relation to the 2016th year income of RK has grown by 2,8 trillion tenge while the deficiency of the consolidated budget was 2,21 trillion tenge.

According to data of the Ministry of Finance of the Republic of Kazakhstan, income of the consolidated budget (including both the republican, and municipal budget) for the 2017th year has grown by 35,0% to 10 808,7 billion tenges that makes 120,7% of execution of revenues of the budget.

Tax revenues, thanks to the continuing optimization (including growth of receipts from internal taxes on goods, works, services, the VAT), have grown by 23,2% or 1 658,7 billion tenges, to the level of 8 812,0 billion tenges. At the same time execution of taxes makes 98,4% of all receipts planned for 2017. Non-tax receipts were also higher planned for 19,8% or 50,6 billion tenges though their share in cumulative receipts of the budget remains at a low level; in 2017 they have made 2,8%.

So notable difference between the actual and planned income first of all is connected with increase in investment income. So, if it was planned that investment income from management of National fund for all 2017 will make 196,02 billion tenges, then the actual earnings in nine months 2017 have already made 1 611,94 billion tenges. We will note that in 2016 investment income has made 415,11 billion tenges [8].

For the first quarter 2017 tax collecting has made 1,6 trillion tenge, having increased by 14,3% in comparison with the first quarter of last year. This year according to the plan tax revenues will increase by 600 billion tenges or plus of 10% by 2016, having made 6,6 trillion tenge. From them 72% will go to the republican budget and 28% in local.

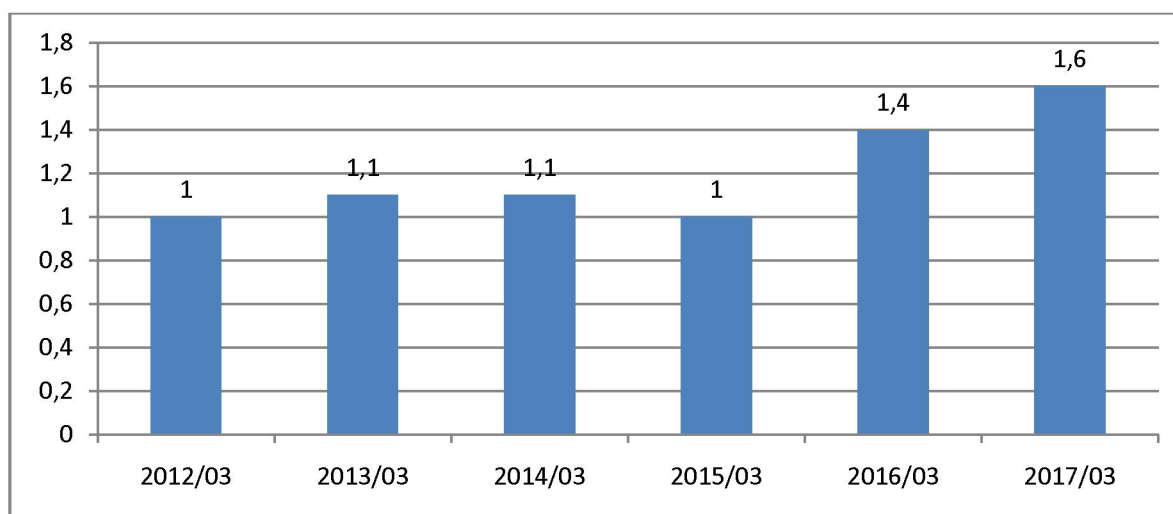


Figure 2 – Tax revenues to the state budget (trln.tg)

Receipts of KPN aren't the largest tax income of the country any more. Specific weight of KPN was 23% while the VAT - 24%. Tax collecting the VAT has increased by 19% by the same period of last year when growth of receipts on KPN was only 1%.

Sharp increase in receipts on the VAT indicates increase in sales of goods and services in RK and restoration of rates of business activity in national economy.

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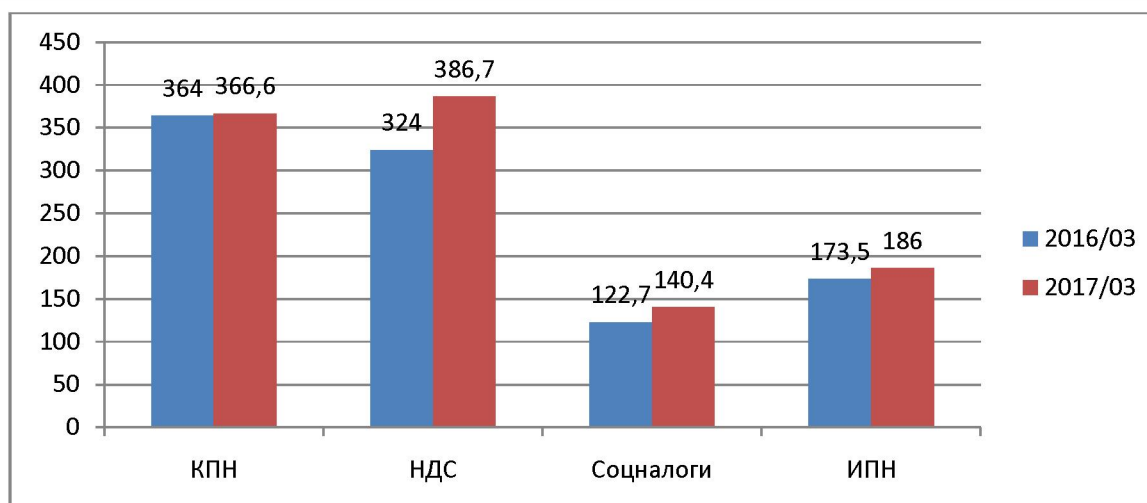


Figure 3 – Tax revenues to the state budget (billion tenge)

Tax revenues in the state budget of RK on regions. March, 2017 (one billion tenges)

Regions	Total		Growth for the year	
	2017/03	2016/03	2016/03	
Almaty	418,9	403,0	15,9	4,0%
Atyrau	241,2	193,0	48,2	25,0%
Astana	221,0	224,7	-3,7	-1,6%
Mangystau	82,1	74,7	7,4	9,9%
Almaty region	76,6	55,9	20,7	37,1%
EKR	74,2	48,1	26,1	54,3%
Aktube region	71,0	52,4	18,6	35,4%
SKR	69,8	62,5	7,4	11,8%
Karaganda	68,0	40,6	27,4	67,5%
WKR	65,7	54,4	11,3	20,7%
Pavlodar region	37,2	47,1	-9,9	-21,0%
Kostanay	36,6	25,8	10,8	42,0%
Akmola region	30,4	22,2	8,2	36,8%
Kyzilorda region	23,5	18,9	4,6	24,2%
NKR	16,2	13,2	3,0	22,5%
Jambyl region	16,0	16,2	-0,2	-1,4%
Calculations Ranking.kz.				

Traditionally, is in the lead on collecting tax revenues among regions of Almaty - 419 billion tenges (+4% to the first quarter 2016) [9].

It is planned that placement in an industrial zone of the city of Almaty of 53 new modern productions for 430 billion tenges will increase tax collecting the city by 19 billion tenges a year. The city generates 22% of VPR of the country, and by 2020 the indicator will grow by 12,5%.

Besides Almaty in the list of leaders the Atyrau region - 241,2 billion tenges from which 50% are the share of the city of Atyrau. On the third place – Astana which has collected 221 billion tenges for the first quarter (-2% by last year).

Collecting in the Karaganda region (+67%), VKO (+54%), the Kostanay region (+42%) has sharply increased [10].

So far, in RK in general, formation of bases of modern tax system is finished. Nevertheless, the character of the present stage of development of the economy RK is characterized by existence of a set of problems, specific to this stage. In these conditions, the tax reform undertaken in recent years, is only one of components of the reforms directed to increase in competitive tax system. Tax policy of the state in the next years will still be pursued in the conditions of federal budget deficit. In this regard the most important task of the Government of RK, creation of the effective and stable tax system providing the budgetary stability in the medium and long term including with use of tools and mechanisms of tax administration is [11].

**Conclusions.** Further changes still we are expected and hope that the new tax system of our country will be carried out in the directions of creation of favorable tax conditions for businessmen, producers, stimulation of an investment of wage means in investment programs, providing attractive tax regime both for Kazakhstan, and for the foreign capitals promoting the solution of priority problems of development of the Kazakhstan economy.

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#### ЗАМАНАУЙ ЖАҒДАЙЫНДА ҚР САЛЫҚ САЛАСЫН БАСҚАРУ ЖҮЙЕСІН ДАМУ ҮРДІСТЕРІ

**Аннотация.** Осы мақалада Қазақстанның салық саясатын дамытудың болашақтағы бағыттары мен даму тенденцияларына баға беріледі. Салық жүйесі – нарықтық экономиканың ажырамас бөлігі. Мақалада жазылғандай, нарықтық экономика талаптарына байланысты салық жүйесі экономиканы реттеудің әрі әлеуметтік және экономикалық дамудың басым бағыттарын айқындайтын негізгі құралы ретінде қарастырылады. Осы мақаланың шеңберінде талданған экономикалық реформаларды жүргізуге арналған бағдарламалардың ішінен біздің еліміздегі салық жүйесін реформалаудың негізгі бағыттары салық жүйесіндегі қоғамның қаншалықты бюджеттік және мемлекеттің салық саясатының қазіргі уақыт талаптарына жауап беретіндігіне әсер етедігі сөзсіз. Дегенмен салық жүйесінің реформаларының бағыттары мен қағидаларын анықтайтын салық саясаты экономикалық және әлеуметтік процестегі қоғамның динамикасын ескеру қажет, сондықтан бұл қоғамдық қарым-қатынасты тұрақты зерттеудің қажеттілігін туындатады.

**Түйін сөздер:** салық жүйесі, салықтық институттар, салықтық басқару, салық, салық саясаты, салықтық жеңілдіктер, салық механизмі.

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### ТЕНДЕНЦИИ РАЗВИТИЯ СИСТЕМЫ УПРАВЛЕНИЯ НАЛОГОВОЙ СФЕРОЙ РК В СОВРЕМЕННЫХ УСЛОВИЯХ

**Аннотация.** В статье рассматриваются тенденции развития и перспективные направления развития налоговой политики Казахстана. Налоговая система – важнейшая составляющая рыночной экономики. В статье отмечается, что в условиях рыночной экономики налоговая система выступает главным инструментом регулирования экономики и воздействия государства на развитие хозяйств, определения приоритетов социального и экономического развития. В рамках данной статьи проанализированы успех экономического реформирования в нашей стране от степени которой зависят направления преобразование налоговой системы общества, насколько бюджетная и налоговая политика государства будет отвечать требованиям времени. Необходимо отметить, что налоговая политика, определяющая принципы и направленность реформы налоговой системы, должна учитывать динамику экономических и социальных процессов в обществе, что предопределяет потребность постоянного исследования данной сферы общественных отношений.

**Ключевые слова:** налоговая система, налоговые институты, налоговое администрирование, налоги, налоговая политика, налоговые льготы, налоговый механизм.

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