

**REPORTS OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN**

ISSN 2224-5227

<https://doi.org/10.32014/2019.2518-1483.124>

Volume 4, Number 326 (2019), 104 – 111

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MAIN DIRECTIONS OF OPTIMIZATION TAX SYSTEMS OF RK

Abstract: The relevance of article is that the taxation system of RK operating today does not provide optimum performance of the functions, namely the sufficient level of taxation, for a covering of the main expenses of budgets and also does not promote normal functioning of economy of the state, economic growth and development of the enterprise environment. In such situation special importance is gained for the state and the enterprises by improvement, development new and realization of the existing ways of optimization of the taxation system. The purpose of article is identification and the analysis of the main directions of optimization of the taxation system of RK. Desire of the state and its subjects to optimize the taxation system became a natural stage of development of the tax relations in RK which began to be under construction with transition to market economy. High level of interest of the parties, lack of balance in tax legal relationship, a specific role of the enterprises in modern economy, the sequence of development of the domestic taxation system and some other smaller prerequisites caused high relevance of this direction for reforming.

Keywords: taxes, VAT, tax revenues, tax code, sales tax, tax concessions.

Introduction

Tax revenues are considered in modern conditions as the main source of formation of income of the budgetary system designed to provide implementation of public obligations for development of economic potential and the solution of the social problems assigned to the state and municipal units. Need of expansion of tax base for crisis conditions of intense execution of budgets of all levels causes strengthening of attention to issues of effective functioning of the taxation system which in many respects is defined by organizational and legal conditions of management of taxation and quality of tax administration.

Respect for tax discipline is the most important factor of the protection of financial interests of public educations provided with specialized institutes of control of realization of the tax relations (1). Tax administration, being based on legislatively established rules of collection of taxes and compulsory motivation to their execution, it is designed to realize strategic objectives of tax policy, using a complex of legal and economic tools, levers and incentives. The relevance of article is that the taxation system of Russia operating today does not provide optimum performance of the functions, namely the sufficient level of taxation, for a covering of the main expenses of budgets and also doesn't promote normal functioning of economy of the state, economic growth and development of the enterprise environment. In such situation special importance is gained for the state and the enterprises by improvement, development new and realization of the existing ways of optimization of the taxation system[1]. The purpose of article is identification of the main directions of optimization of the taxation system of Kazakhstan.

Achievement of the goal of stable gain of tax income requires the evidence-based solution of problems of interaction of the taxpayers and taxing authorities arising when forming means of the budgetary system by tax methods. Execution of the obligation for tax payment established by the law can be reached, including, due to improvement of institutional practice of creation of the relations between taxpayers and supervisory authorities, activization of measures of counteraction of the illegal economic activity directed to obtaining unreasonable tax benefit, formation of the comfortable environment for conscientious taxpayers.

Despite a large number of researches in the field so far in the Kazakhstan tax practice there is no uniform understanding of the term optimization of the taxation system, is not presented and the unified taxation optimization mechanism is not approved, there is no coherence of positions regarding a procedure of payments of the tax load. There are tax disputes that caused not only by development of a conceptual framework, but also shortcomings of implementation of the existing "tax mechanism". Besides, creation of optimality criterions of the tax relations and taxation of economy in general is very difficult [2].

It is obvious that success of economic reforming in Kazakhstan to a large extent depends on in what directions transformation of the taxation system of the country how tax policy of the state will meet the time requirements.

Methods

According to Ministry of national economy RK, change of ideology, introduction of stimulation and simplification of administration are provided in the new Tax code. The ideology will be directed to protection of interests of the conscientious taxpayer. All ambiguities and inaccuracies will be interpreted in favor of taxpayers. For development of small and medium business preservation of the operating special tax modes is provided [3].

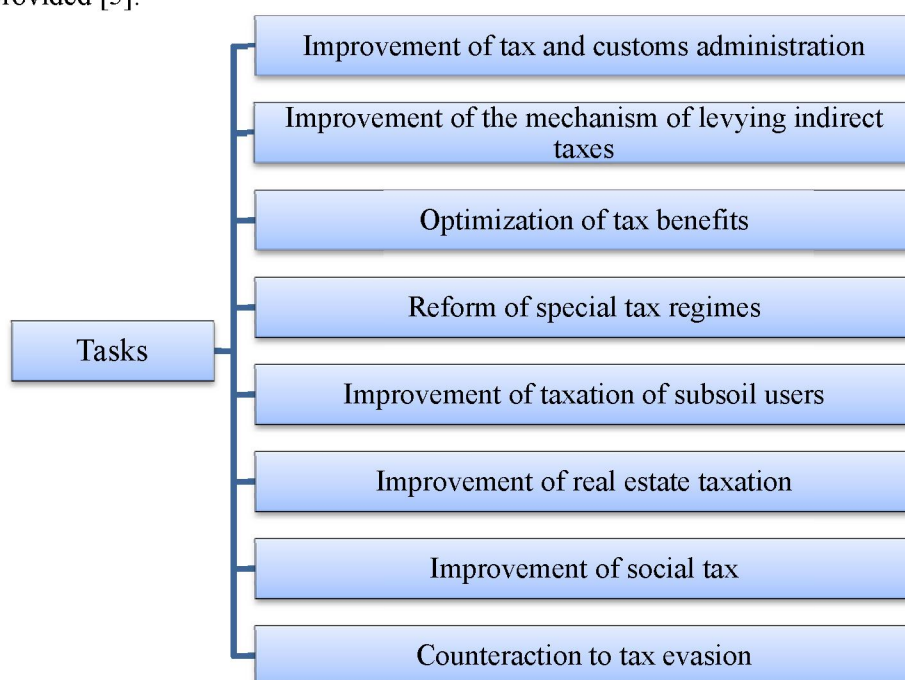


Figure 1 - Main objectives of the new tax code of RK

Thus, the new mode with obligatory conducting accounting of income and expenses is offered. At the same time, businessmen are granted the right to choose the mode. In the patent the rate from 2% decreases to 1%. According to "the simplified declaration" the requirement for legal entities and individual entrepreneurs will become identical.

In the mode on the single land tax the social tax for the head, members and employees of country farms is cancelled. From 2020 changes subject of taxation from the estimated cost of the earth on income. For stimulation of investments into geological exploration cancellation of a bonus of commercial detection, payment on compensation of historical expenses for new licenses is provided. For acceleration of investigation of solid minerals the mechanism of rent payments is entered. For investment attractiveness the excess profit tax for the mining industry with transfer of load of a rental tax on coal is cancelled. For sea and deep oil fields simpler alternative tax on subsurface use which replaces special payments of subsoil users is offered [4]. For stimulation of processing of raw materials release from the corporate income tax (CIT) of dividends and gain of actions of the subsoil user on condition of processing more than 35% of the extracted raw materials is offered. Also reduction in the tax rate on mining (MET) on tin from 6% to 3% is offered.

For improvement of the financial sector the stimulating measures are also proposed. These are deductions because of transition to the new international standard of the reporting. For natural persons release from IPN at forgiveness of debt is provided. By transfer of problem assets to collectors' discount of the collector will be assessed upon later working off of an asset. Change of an order of taxation of IPN of accumulative insurance is offered.

Also privileges on the VAT for automotive industry and European Union within the special investment contract are offered. Distribution of investment preferences on the existing enterprises for new priority projects is offered. The privilege is provided on Corporate income tax for the term of no more than 3 years to operating plants under a condition if investments make not less than 5 million MRP.

Regarding modernization of privileges it is offered to increase their efficiency by pointed changes. In particular, on European Union provisions on separate accounting of income, the assessed taxes, and the social tax and on the extraterritoriality mode will be specified. With introduction of obligatory social medical insurance financial load of business will increase. For preservation of the current load of business decrease in a rate of the social tax on 11% to 9.5% due to decrease in a rate of contributions to public foundation of social insurance is offered.

Also, within the draft of the new Tax code for creation of the international science and technology park of IT startups improvement of the mechanism of tax incentives of the organizations implementing investment priority projects and participants of special economic zones is offered(5).

One of the conditions of application of a privilege within the special economic zones (European Union) is the criterion according to which not less than 90% of cumulative revenue have to be income from the activity answering the purpose of creation of European Union (for European Union "Park of Innovative Technologies" – 70%).

At the same time in connection with increase in a share of passive income during construction the ratio of income "90/10" (70/30) is not observed.

In connection with the entry of Kazakhstan into the world trade organization the question of an exception of the privileges on the VAT since 2018 contradicting requirements and the principles of the world trade organization such as is considered: norm on reduction by 70% of VAT amount, paid to the budget by the legal entities which are carrying out processing of agricultural raw materials, and agricultural producers on separate types of activity, provided by Article 267 of the Tax Code (in connection with accession to world trade organization); cancellation of norm on reduction by 70% of VAT amount, paid to the budget by the persons applying special tax regime to producers of agricultural products, products of the aquaculture and agricultural cooperatives provided by Article 451 of the Tax Code of RK.

At the same time for prevention of increase in the tax load alternative norms on the VAT are offered. Along with it by the principle of cost efficiency taking into account experience of the countries of Organization for Economic Cooperation and Development (OECD) revision of the operating tax concessions in the form of cancellation of exemption from the VAT of turns is provided on: to the services made by authorized state agencies in connection with which the national duty is raised; to services of gaming machines without prizes, personal computers, game paths, carting, a pool table; implementation of lottery tickets; to services of notaries; implementation of the state signs of post payment; to import of stamps (except collection).

Now the OECD includes 34 states, including the majority of member states of the European Union. 88% (30 countries) from the countries of OECD apply the VAT. 9% (3 countries) from the countries of OECD apply the Tax on products and services. 3% (1 country) from the countries of OECD apply the Sales tax.

On improvement of tax administration within the draft of the new Tax code are offered: measures for counteraction to washing out of tax base and a conclusion of profit from under taxation (BEPS); transfer of separate tax services to an electronic format; cancellation of granting some forms of tax accounts, in connection with transition to an electronic format of exchange of information by public authorities; improvement of appointment procedures of checks and also revision and reduction of the bases for purpose of unscheduled tax audits; the activity termination forcibly the taxpayers who are not carrying out activity within 5 years and more; increases in a threshold of cumulative revenue at the liquidated taxpayers up to 150 thousand MRP for a possibility of check by audit organization; distribution of the simplified

order of the termination of activity of the natural persons who are engaged in private practice on the basis of cameral control (without conducting tax audit); introduction of articles by the rights and duties of the official and checked faces when conducting tax audits in the head "Tax audits" that will allow to establish and standardize rules within check, both for checking, and for taxpayers and also to reduce emergence of disputes over the procedure of check (6).

For improvement of mechanisms of collection of indirect taxes reforming of a system of administration of the VAT by introduction of the control account of a value added tax on a voluntary basis is offered.

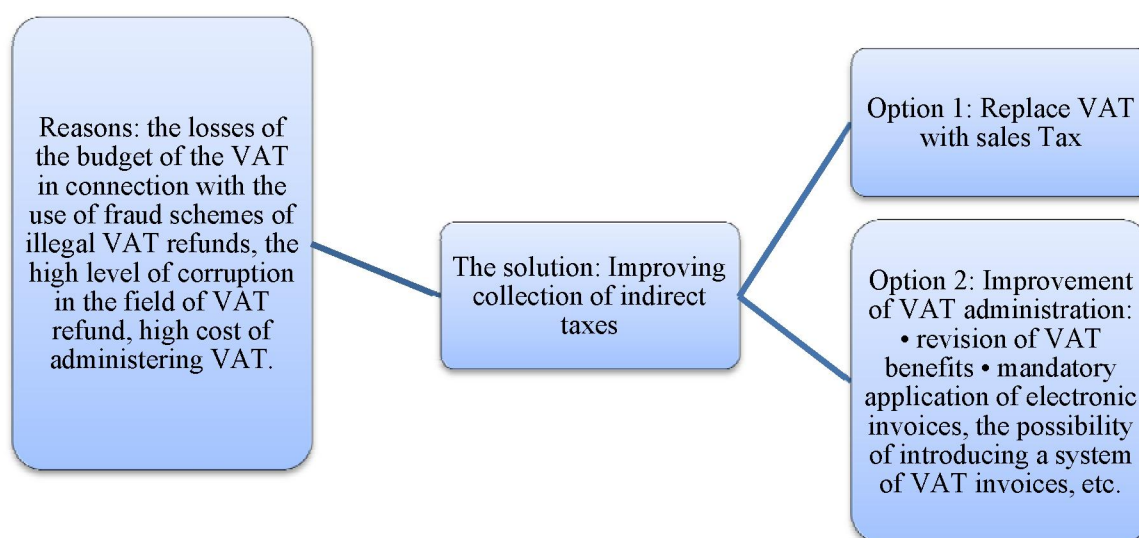


Figure 2 - Improvement of Collection of Indirect Taxes

The main directions of tax policy of RK for 2017-2019 are:

- Frequent changes in the tax legislation discourage business and investments
- Stability and predictability of fiscal policy of the state in the medium and long term has to be provided
- Changes of tax policy have to have system character
- Allocation in the separate act (Presidential decree) of "The main directions of tax policy of RK for 2017-2019" and the corresponding subsequent three-year periods (ONNP RK) is required
- Modification and additions in the tax legislation has to happen only within ONNP RK to preservation of the established branch levels of the tax load [7].

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

Mainpart

2018 was marked for Kazakhstan by noticeable increase in the general tax revenues and payments in the budget in comparison with 2017. So, the sum of such receipts increased by 14.5% – from 7.15 trillion tenge to 8.19 trillion tenge.

Tax revenues, thanks to the continuing optimization (including growth of receipts from internal taxes on goods, works, services, the VAT), grew by 25.9% or 2,278.9 billion, to the level of 11,090.9 billion tenge. At the same time execution of taxes makes 102.1% of all receipts planned for 2018. Non-tax receipts were also higher planned for 26.9% or 50.2 billion tenge. Though their share in cumulative receipts of the budget remains at a low level; in 2018 they made 1.8%" - noticed in Joint stock Finance Corporation.

Analysts consider that so notable difference between the actual and planned income first of all is connected with high investment income. So, if it was planned that investment income from management

of National fund for all 2018 will be 594.9 billion tenge, then earnings in 9 months 2018 already made 1,846.7 billion tenge. However we will note that the specified sum is not recorded investment income, and revaluation of portfolio value for reporting date (8).

Meanwhile budget costs in 2018 were reduced in comparison with 2017 by 1,127.8 billion to 11,364.1 billion tenge. "Let's remind, the government in 2017 carried out one-time target transfer in JSC Fund of the Problem Credits of 2.09 trillion tenge for support of the banking sector of the country and as a result an other expenses in the consolidated budget grew from 103.7 billion to 2,334.29 billion tenge in 2017. In structure of budget outlays of 2018 of 24.2% are come to the public assistance and providing (2.8 trillion tenge), to education – 17.1% (1.9 trillion tenge) and 10.3% for health care (1.2 trillion tenge)". - emphasized in Joint stock Finance Corporation (9).

587.7 billion tenge were spent for debt servicing last year (2017: 458.9 billion). The debt of the government of the Republic of Kazakhstan as of the beginning of October 2018 made 30.2 billion dollars or 10,971.7 billion tenge. Meanwhile, the limit of a government debt for December 31, 2019 is set of 13,000 billion tenge", - analysts of Joint stock Finance Corporation specified.

Clean budgetary crediting for the reporting period made 162.8 billion tenge at the plan in 156.8 billion tenges. "And the balance on operations with financial assets was 119.8 billion tenge. Summarizing, the surplus of CB RK for 2018 was 1,628.9 billion tenge whereas the budget for 2018 put surplus of 55.4 billion tenge", - noted in Joint stock Finance Corporation.

Let's remind, on November 30, 2018 the head of state NursultanNazarbayev signed the Law of the Republic of Kazakhstan "About the Republican Budget for 2019-2021". Income of the republican budget in 2019 is provided of 9,631.1 billion tenge, expenses – 10,335.0 billion, deficiency – 979.0 billion (1.5% of GDP). In 2019 the sum of the guaranteed transfer in the republican budget will be 2.45 trillion tenge of National fund.

For decrease in dependence of the budget on transfers from National fund since 2021 the size of the guaranteed transfer will be recorded at the level of two trillion tenge. For smooth transition to the new rule the size of the guaranteed transfer from National fund in the republican budget will be reduced step by step. So, the size of the guaranteed transfer in 2018 was equal to 2.6 trillion, in 2019 the size of a transfer will be 2.45 trillion, in 2020 at – 2.3 trillion, and in 2021 – 2.0 trillion tenge.

In 2018 cumulative tax expels of 300 large taxpayers which are subject to monitoring * made about 6.26 trillion, whereas in 2017 the sum was much less and was equated to 4.1 trillion tenge. The indicator grew by 52%. The main sum in the budget of the country was brought by the enterprises which are engaged in oil extraction and associated gas. Following the results of last year the companies of the oil and gas sector of Kazakhstan provided to the budget 87% of all tax revenues from 30 largest taxpayers of the country.

Growth of level of production of oil for the above-stated period was the main factor which led to increase in tax payments by the largest companies in 2018, the CEO of Centre financial culture LLP considers.

Oil industry workers in our rating are followed by metallurgists, their share in total amount of the taxes paid in the budget equals 4.4% (211.6 billion tenge) against 7.6% (220.31 billion tenge) in the previous period. Two tobacco companies of the country provided the total amount of taxes of 159.4 billion tenge that made 3.3% of all taxes from top-30.

Banks of the second level, in particular only one People's savings Bank of Kazakhstan, filled up the budget of the country for the sum of 51.9 billion tenge whereas in the previous year representatives of the bank sphere paid 90.85 billion tenge.

The carried-out economic transformations in the country require the system solution, the measures for further optimization of taxation providing the institutional reforms in the tax sphere aimed at improvement of administration of all taxation system and stimulation of economic activity in our republic are necessary.

At this stage, during implementation of tax laws in RK there is a set of the burning issues concerning relationship of taxpayers and the state, responsibility of legal entities and individuals for implementation of the tax legislation, the rights and obligations of taxing authorities. The specifications brought in a course of an economic reform and addition inevitably affect need of correction of separate elements of a system of taxation. It is demanded also by the processes of inflation, chronic budgetary deficiency continuing in national economy and crisis.

Table 1 - Industry structure top-30 taxpayers of Kazakhstan in 2018

industry	tax	part
Extraction of crude oil and associated gas	4195,8	87%
metallurgical industry	211,6	4,4%
Production tobacco oil industry workers in our rating are followed by metallurgists, their share in total amount of the taxes paid in the budget equals 4.4% (211.6 billion tenges) against 7.6% (220.31 billion tenges) in the previous period. Two tobacco companies of the country provided the total amount of taxes of 159.4 billion tenges that made 3.3% of all taxes from top-30. Banks of the second level, in particular only one People's savings Bank of Kazakhstan, filled up the budget of the country for the sum of 51.9 billion tenges whereas in the previous year representatives of the bank sphere paid 90.85 billion tenges. Таблица 1. Отраслевая структура топ-30 налогоплательщиков Казахстана в 2018 году изделий	159,4	3,3%
Transport	72,5	1,5%
Financial sector	51,9	1,1%
Communication	40,2	0,8%
Mining industry and development of pits	31,6	0,7%
Construction	30,6	0,6%
Production of products of oil processing	30,1	0,6%
Total	4823,7	100,0

The obtained results (conclusions)

Those are the changes at the moment in the tax code of RK. We are still expecting for further changes and hope that the new taxation 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 [10].

Thus, one of main objectives of tax policy of the state is carrying out effective policy for sustainable economic development by decrease in the general tax load, creating favorable conditions for activation of foreign economic activity of economic entities of the Republic of Kazakhstan, stimulation of investment activity, improvement of administration of taxes and executions of state programs of development.

Taxes are potentially capable to create favorable conditions for the economic growth of the country in general that increases welfare of each specific person. Moving to stable market managing, the state has to create the taxation system adequate to it which would be equitable to the interests of each certain person. Therefore creation of the fair and effective taxation system and also ensuring its clarity, predictability, transparency and stability are an important condition of increase in enterprise and investment activity, economic progress of Kazakhstan and successful integration of our economy in world.

Reforming of the operating taxation system has to be carried out in the directions of creation of favorable tax conditions for producers, stimulation of an investment of wage means in investment programs, providing preferential tax treatment for the foreign capital attracted for the solution of priority problems of development of the Kazakhstan economy.

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ҚР САЛЫҚ ЖҮЙЕСІН ОҢТАЙЛАНДЫРУДЫҢ НЕГІЗГІ БАҒЫТТАРЫ

Аннотация. Мақаланың өзектілігі мынада: қазіргі уақытта жұмыс істейтін ҚР салық жүйесі, функциялардың оңтайлы орындалуын қамтамасыз етпейді, атап айтқанда, салық салудың жеткілікті деңгейі, бюджеттердің негізгі шығындарын жабу үшін, сондай-ақ экономиканың қалыпты жұмысына ықпал етпейді мемлекет, экономикалық өсім және кәсіпорынның ортасын дамыту. Мұндай жағдайда салық салу жүйесін оңтайландырудың жаңа әдістерін жетілдіру, жетілдіру және іске асыру жолымен мемлекет пен кәсіпорын-

дарға ерекше мән беріледі. Мақсаты – ҚР салық жүйесін оңтайландырудың негізгі бағыттарын анықтау және талдау. Мемлекеттің және оның субъектілерінің салық салу жүйесін оңтайландыруға ұмтылысы Қазақстандағы салықтық қатынастарды дамытудың табиғи кезеңі болды, ол нарықтық экономикаға көшу арқылы құрыла бастады. Тараптардың қызығушылығының жоғары деңгейі, салықтық құқықтық қатынастарда теңгерімсіздік, қазіргі заманғы экономикадағы кәсіпорындардың айрық шарелі, ішкі салық жүйесін дамытудың кезектілігі және кейбір басқа да аз алғы шарттар осы бағыттағы реформаларды жүргізудің өзектілігін тудырды.

Түйін сөздер: салықтар, ҚҚС, салық түсімдері, салық коды, сатусалығы, салықтық жеңілдіктер.

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ОСНОВНЫЕ НАПРАВЛЕНИЯ ОПТИМИЗАЦИИ НАЛОГОВЫХ СИСТЕМ РК

Аннотация: Актуальность статьи заключается в том, что действующая сегодня система налогообложения РК не обеспечивает оптимального выполнения своих функций, а именно достаточного уровня налогообложения, для покрытия основных расходов бюджетов, а также не способствует нормальному функционированию экономики страны. состояние, экономический рост и развитие предпринимательской среды. В такой ситуации особое значение для государства и предприятий приобретает совершенствование, разработка новых и реализация существующих способов оптимизации системы налогообложения. Целью статьи является выявление и анализ основных направлений оптимизации системы налогообложения РК. Желание государства и его субъектов оптимизировать налоговую систему стало естественной стадией развития налоговых отношений в РК, которая начала строиться с переходом на рыночную экономику. Высокий уровень заинтересованности сторон, несбалансированность налоговых правоотношений, специфическая роль предприятий в современной экономике, последовательность развития отечественной системы налогообложения и ряд других более мелких предпосылок обусловили высокую актуальность этого направления реформирования.

Ключевые слова: налоги, НДС, налоговые поступления, налоговый кодекс, налог с продаж, налоговые льготы.

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