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E-mail: bayan.ermekbaeva@kaznu.kz, mussabekova.alua@yandex.ru**WAYS TO IMPROVE TAX MANAGEMENT SYSTEM IN
THE REPUBLIC OF KAZAKHSTAN (EXPERIENCE OF RUSSIA)**

Abstract. One of the key tasks of the state is to bring fiscal policy to new economic realities. All the objectives of this policy can be achieved only through the creation of sound tax management, based on a clear state and corporate tax strategy. The article considers tax management as an activity to manage taxes at the macro and micro levels and describes its structural elements. The Russian experience of applying tax management at macro and micro levels is analyzed, and on the basis of the analysis, ways of improving tax management in the Republic of Kazakhstan are suggested. The purpose of the study is the development and scientific substantiation of a set of theoretical provisions and practical applications of tax management at the macro- and micro-level in Kazakhstan, taking into account the positive experience of Russia.

Keywords: tax management, state tax management, corporate tax management, tax control, tax burden

In modern society, taxes play a crucial role in ensuring the functions of the state, the fulfillment of which is conditioned by tax relations arising between subjects and objects of tax relations and requiring clear regulation by the tax legislation.

Due to the fact that participants in tax legal relations in various ways try to manage tax payments, it becomes necessary to use various management methods that in the marketplace take the form of tax management: state and corporate.

As everyone knows, tax management is not just new theoretical field of knowledge that has not been sufficiently mastered for Kazakhstan, so studying foreign experience in applying tax management at macro- and micro levels is necessary.

Considering the fact that:

- Kazakhstan has close economic and political relations with Russia;
- Kazakhstan adopts experience in different spheres of the Russian Federation;
- In modern Russia, as well as in Kazakhstan, market relations and institutions have not yet fully developed in their developed form;
- The new Tax Code of the Republic of Kazakhstan, adopted in 2018, refers not only to its own country-specified reseraches but also studies foreign countries' experience

the study of the experience of the Russian Federation in the sphere of tax management, in our opinion, is interesting and useful for the Republic of Kazakhstan.

Taking into account the experience of Russia, the purpose of this work is the development and scientific substantiation of a set of theoretical provisions and practical applications of tax management at the macro- and micro-level in the Republic of Kazakhstan.

The realization of this goal demanded the solution of the following task: after analyzing the current condition of state and corporate tax management in the Republic of Kazkahstan and Russia, suggest ways for improving tax management in Kazakhstan.

The object of the study is tax management as an important element of the tax system of the state.

The subject of the study is the content and practice of state and corporate tax management.

In this paper the works of S.V. Barulin, E.A. Ermakova, D.Rodionov, L.S.Kirina, N.A Gorokhova, V.V.Stepanenko, O.A.Ivleva, O.M.Nikulina, Y.Y.Kosenkova, N.M.Turbina and others were studied.

As everyone knows, tax management is a specific form of tax administration [1]. Currently, the tax management system in Russia has already developed. It is a multi-level and multi-aspect system with not entirely real relations of subordination between executive and legislative bodies of different levels of state structure [2]. At the same time, in the Republic of Kazakhstan tax management system is just going to be formed.

It is necessary to give importance to tax management at the macro level, since with its help effective work of tax management at the micro level can be carried out.

Tax management at the macro level is carried out by state bodies throughout the state, which implies the development of a tax policy in general, the organization and functioning of the entire tax system, the development of key priorities for long and short periods, tax administration and tax control. This work on the territory of the Russian Federation is carried out by the Federal Tax Service, the Federal Customs Service, the Ministry of Finance of the Russian Federation and other public authorities. The purpose of such management is to ensure the maximum possible provision of revenue by the authorities.

Table 1 shows the main indicators of the Federal Tax Service of Russia, concerning tax control, in the period from 2014-2016 [3]. The source of information for determining the value are:

1) the results of the sociological survey of the Federal Tax Service, which is conducted annually and the results of the previous year are published this year in April, and

2) static data of the Federal Tax Service, placed in the public domain on the official website.

The results of the survey, obtained from the latest data of the Federal Tax Service of Russia.

Table 1

Activities	2014	2015	2016
The proportion of taxpayers that satisfactorily assess the quality of the work of tax authorities	79,3%	83,8%	86,9%
The proportion of taxpayers that satisfactorily assess the work of the Federal Tax Service of Russia on combating corruption	83%	76%	86%
Number of field tax audits	36 000 units	31 000 units	26 000 units
Number of packages of electronic documents aimed at state registration via the Internet	90,5 thousand units	181,6 thousand units	408,5 thousand units

The main indicators of the Federal Tax Service of Russia in the period from 2014-2016 [3]

As we see in this table:

- The proportion of taxpayers that satisfactorily assess the quality of the work of tax authorities is growing every year.

- The proportion of taxpayers that satisfactorily assess the work of the Federal Tax Service of Russia on countering corruption also increases, which indicates the effective work of tax services to counter corruption.

- The number of field tax audits is decreasing

- The use of electronic resources is growing in large numbers. Especially from 2015 to 2016. This suggests that people give more preference to computer technology.

All these data indicate a gradual improvement in tax control from 2014 to 2016. in the territory of the Russian Federation.

In the main directions of the tax policy of the Russian Federation for 2016-2018 great attention is paid to the problem of reducing the tax burden and changing the structure of tax revenues, which can be achieved only through the construction of competent state tax management, based on a clear state tax strategy. One of the directions of this policy is the introduction of the institute of preliminary tax control (clarification) of the Federal Tax Service (Federal Law No. 130-FL of 01.05.16) which, in the opinion of the Government of the Russian Federation[4]:

+ improve tax administration ;

+ taxpayers will have an opportunity to learn about the tax consequences of the planned transaction, which will reduce tax risks;

+ the tax authorities will reduce the costs of subsequent inspections and the fight against tax evasion;

+ improve the investment climate in the country

Speaking about tax risks, back in 2007, the Concept of a system for planning on-site tax inspections was developed, which established certain generally available criteria for an *independent assessment of the risks of taxpayers*. It means that any organization, based on the above list of criteria, may know for sure that soon whether will come to it with a tax audit or not. All this indicates the self-control of the taxpayer. These criteria include such as [5]:

- the tax burden of this taxpayer is lower than its average level for business entities in a particular industry;
- reflection of losses for several tax periods in the accounting or tax reports;
- payment of average monthly wages per employee below the average level by type of economic activity in the subject of the Russian Federation; and etc.

Speaking about Kazakhstan, in 2009 in the Tax Code of the Republic of Kazakhstan a new concept was introduced - the Risk Management System (RMS), where the criteria for risk assessment were defined. But the advantage of the Russian concept is that it allows self-monitoring

When analyzing risks, an important role is played by the tax burden. At the same time, the calculation of the tax burden is carried out not only in the whole country, but also in individual sectors, that is, the calculation of the sectoral tax burden. Table 2 presents a comparative analysis of the level of the tax burden in the Russian Federation and the Republic of Kazakhstan by industry for 2014-2016.

Table 2

Economic activity	2014		2015		2016	
	RF	RK	RF	RK	RF	RK
Agriculture	2,9	3,6	3,4	6,4	3,2	5,9
Mining	35,7	32,6	38,5	15,2	39,1	12,8
Manufacturing processes	7,2	8,0	7,1	8,1	7,3	8,0
Production and distribution of electricity, gas and water	4,6	6,9	4,8	7,0	4,7	9,2
Building	12,0	5,2	12,3	7,7	12,6	8,6
Wholesale and retail trade	2,6	3,5	2,6	4,8	2,7	5,9
Hotels and restaurants	8,9	8,9	9,0	8,4	9,2	8,4
Transport and communication	7,5	8,5	7,8	9,0	7,9	9,7
Real estate	17,9	8,1	17,5	8,7	18,1	9,8

Comparative analysis of the tax burden of the Russian Federation and the Republic of Kazakhstan for certain sectors of the economy for 2014-2016, % [6]

The inequality of the tax burden in various sectors is one of the topical issues in the modern economy. Based on the calculations performed, it can be concluded that the tax burden in the Russian Federation and the Republic of Kazakhstan is differentiated for enterprises of various types of economic activity.

For example, in Kazakhstan in the sphere of mining operations, the average tax burden for 2014-2016 was 20.3%; in construction - 7.5%; for companies carrying out transactions with real estate, the tax burden was 8.5%; at agricultural enterprises - 5.5%; in the wholesale and retail trade - 4.5%.

At the same time, in Russia in the sphere of mining operations, the tax burden averaged 37.1%; companies engaged in real estate transactions have a tax burden of 18%, in construction - 12.5%; at agricultural enterprises - 3.1%; in the sphere of wholesale and retail trade - 2.7%.

Based on the data obtained, we can conclude that the oil sector is overtaxed than other industries. Strengthening tax pressure on the oil and gas industry, which is the main donor of the Russian Federation, can seriously slow down its development in order to expand budget problems [8]. The tax burden in other industries is much lower. The reason for the dissonance of tax pressure in the economy is hidden in the difference in costs and profitability of industries [9].

To optimize the tax burden of the Russian Federation, it is necessary to *find ways to increase tax revenues without increasing the tax burden*. It is possible:

1. By increasing the tax base (for example, through the application of fiscal incentives or a more efficient allocation of authority in the sphere of tax incentives between the center and the region)
2. By increasing the collection of taxes, that is, in quality tax administration. One of the ways is the implementation of new computer technologies.

The increase in the tax base is the potential in the sphere of capital legalization or the return of capital from the offshore to Russia. The resistance to avoid tax evasion through the withdrawal of its capital to overseas offshore zones should be facilitated by the Multilateral Cooperation Convention signed on May 12, 2016, between the competent authorities on the automatic exchange of information on the CRS standard. By signing the MCAA Multilateral Agreement, Russia has taken the first and most important step for the implementation of the OECD Standard for the Automatic Exchange of Financial Information in Russia.

As a result of accession to the Standard, Russian tax authorities will be able to obtain information about the accounts of individuals and legal entities - Russian tax residents, who are open in foreign countries, also being parties to the Agreement. The exchange of tax information will occur on an automatic basis, and not on demand. In practice, such an exchange in automatic mode will mean that Russian tax authorities will receive information about Russian taxpayers from foreign banks, depositories, brokers and some insurance companies. In other words, this means that it will be much more difficult to hide your income from Russian tax authorities in foreign countries [10].

At the same time, the standard provides for the possibility of not checking and exchanging information about the accounts of foreign residents - legal entities, if their balance does not exceed 250 thousand US dollars, and for individuals' accounts, if their balance does not exceed 1 million US dollars. [11]

In addition to Russia, currently, 82 countries are participants in this agreement, including offshore zones such as the British Virgin Islands, Belize, Bermuda, Maine, Seychelles, and others [12].

The problem of the return of finance to the country, both in Russia and in Kazakhstan, is one of the serious for the economy. According to the data published in the media, the amount of money transferred from Kazakhstan over the past 10 years to offshore zones amounted to 58.5 billion US dollars [13]

Considering the introduction of new computer technologies for improving tax administration, and in general tax management, it is possible to identify world trends in the context of the development of personnel and information technology support, such as:

- Continuing professional education system;
- Cloud computing. Models for providing convenient network access on demand to general computing resources. These models are used as online accounting, not only for accounting purposes, but also for providing additional services for personnel management, sales, purchases. Мобильное обучение
- Mass open distance (online) courses, which serve for retraining of specialists [14]
- Smart-structure. Smart-education implies flexibility, involving a large number of sources, a variety of multimedia and so on.

In this regard, in 2013, the Strategy for the development of the information technology industry in the Russian Federation for 2014-2020 and for the future until 2025 was adopted. All the world trends, according to the adopted programs are gradually being implemented. For example, Russia was only 34th in the world in implementing cloud technologies in 2014. A year later she was on the 16th place among 24 countries in the rating of state regulation, which influences the growth of cloud computing [15].

Dmitry Medvedev speaking at the Moscow financial forum held on September 8, 2017, attached importance to the new program "Digital Economy" which is aimed at all spheres of life, in particular, tax administration. According to him, this program allows to facilitate administrative procedures at the macro and micro level and to increase revenues to the budget due to the transparency of the tax policy [16].

Also, the head of the Federal Tax Service of Russia, Mishustin, at the Moscow financial forum draws a line between "new" taxpayers who have "digital maturity" and what he calls "natural environment". In his opinion, public services should join this natural environment, use new digital technologies, starting from gadgets, because the new generation of taxpayers already uses gadgets [16].

Speaking about the relevance of the problem of monitoring taxpayers in the modern world, in Russia in particular for VAT, as the most significant budget-forming tax, which forms about a third of the federal budget, the Federal Tax Service of Russia developed an automated risk management system for tax control of VAT refunds. - «VAT ASC». Head of the Federal Tax Service Mishustin, at the Moscow financial forum, also said about the stupendous achievements of VAT ASC, that is [16]:

- In the tax sphere, the system for the return of value-added tax has been optimized. - this is 6 million VAT declarations.

– Today, 2000 tax inspections in 7 time zones online monitor virtually all the chains of VAT

All this contributes to the growth of tax revenues only through the implementation of new technologies.

Analyzing the state of tax management in Russia, we can say that Russia is striving to improve the tax system and all these actions are aimed at the main goal - reducing the tax burden on the economy of the country, reducing tax deficiency and other mandatory payments to the state budget and developing tax literacy among the population

Based on the experience of the Russian Federation, we can suggest ways to improve tax management in Kazakhstan, such as:

– - According to the New Tax Code of the Republic of Kazakhstan, adopted from 01.01.2018, certain aspects of tax policy and tax administration in the RK are close to OECD standards [17]. In this regard, we would like to pay special attention to the introduction of the OECD Standard on the automatic exchange of financial information on individuals and legal entities in the Republic of Kazakhstan, which will help prevent tax evasion by withdrawing its capital to foreign offshore zones, and thereby increase the flow taxes to the state treasury, which is the main goal of state tax management

– Speaking about the improvement of tax management, it is impossible not to mention the importance of introducing a new mechanism for the formation of human resources. The current problem of the current society of taxpayers is incompetence of different taxation processes, and the personnel themselves. As it was said earlier, there are global trends in the development of human resources and information technology support, such as the system of continuous education, cloud computing and others. These new digital technologies, projects and services are not yet in the focus of attention of tax scientists in many CIS countries, including Kazakhstan.

Despite the fact that in order to reduce administrative barriers:

- from May 1, 2017, registration for VAT is registered in electronic form [18],
- electronic invoices are used.

In our country, little effort is being made to adapt tax specialists to the rapidly changing demands of the 21st century. There is no systematic and complete management of new IT technologies.

Today, technologies form a new specialist in the field of taxation, and not vice versa. A specialist without skills in social services and networked communities is already ineffective and not in demand. The solution of the complex problem of information technology and human resources is unthinkable without appropriate scientific and practical research within the framework of network interaction, without the creation of an association of continuing professional education, the organization of the work of methodical and training centers of the tax profile. All these actions will increase the literacy of taxpayers, first of all, at the level of the organization, thereby ensuring effective tax planning and self-control.

– It's no secret that while there is a weak explanatory work on the part of the tax authorities to check and explain to the taxpayer all the uncertainties and inaccuracies. The introduction of the Institute of Preliminary Tax Control, as in the case of Russia, will reduce risks if the organization will find out and eliminate tax errors in advance before checking the tax authorities. This will reduce the costs of tax authorities in subsequent inspections, and most importantly - improve the investment climate in the country, which is one of the main priorities of the policy of Kazakhstan

– - Effective allocation of powers in the sphere of tax privileges between the center and the region. Presence of stable and relatively independent tax authorities in regional authorities is a prerequisite for an effective policy of granting regional tax benefits. With the help of a preferential mechanism, it is possible to integrate public and private interests, solve particular problems of the public sector. Thus, if we improve the mechanism of relations between budgets of different levels, and thus increase the interest of regional authorities in increasing tax revenues of the region, including modern methods of tax administration, it is possible to achieve a significant increase in the region's own security and budget autonomy of territorial authorities.

– It is necessary to raise tax literacy among the population. The President of the Republic of Kazakhstan N.Nazarbayev pointed out the importance of increasing financial literacy in the fourth priority of the Message to the People of January 31, 2017, "The Third Modernization of Kazakhstan: Global Competitiveness" [19]. In many developed countries, as already in some Russian cities, tax literacy is

taught from the school bench [20]. To increase the tax and financial literacy among the population of Kazakhstan, it is necessary to introduce the subject of taxation in high school students.

Summing all of the above, it can be concluded that tax management is a necessary element of government at the level of the state and economic entities. Without a coherent tax management system, one cannot talk about improving the tax policy. As we know, in the Message of the President of the Republic of Kazakhstan dated January 31, 2017, "The Third Modernization of Kazakhstan: Global Competitiveness," one of the key tasks is to bring the fiscal policy to new economic realities. All the goals of this policy, in our opinion, can be achieved only through the creation of a proper tax management, based on a clear state and corporate tax strategy.

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**ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ
САЛЫҚ МЕНЕДЖМЕНТІН ЖЕТІЛДІРУ ЖОЛДАРЫ (РЕСЕЙ ТӘЖІРИБЕСІ)**

Аннотация. Мемлекеттің негізгі міндеттерінің бірі - бюджет-салық саясатын жаңа экономикалық шындыққа келтіру. Бұл саясаттың барлық мақсаттары айқын мемлекеттік және корпоративтік салық стратегиясына негізделген жақсы салық менеджментін құру арқылы орындалуы мүмкін. Мақалада салық менеджменті макро- және микродеңгейде салықтарды басқару қызметі ретінде қарастырылады және оның құрылымдық элементтері сипатталады. Макро- және микродеңгейде салық менеджментінің қолданылуының ресейлік тәжірибесі талданды. Талдау нәтижесінде Қазақстанның салық менеджментін жетілдіру жолдары ұсынылды. Зерттеу мақсаты - Ресейдің оң тәжірибесін есепке ала отырып, Қазақстандағы макро- және микродеңгейдегі салық менеджментінің теориялық жайттар мен практикалық қолданулар кешенін өңдеу мен ғылыми негіздеу.

Түйін сөздер: салық менеджменті, мемлекеттік салық менеджменті, корпоративтік салық менеджменті, салықтық бақылау, салықтық жүктеме.

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**ПУТИ СОВЕРШЕНСТВОВАНИЯ НАЛОГОВОГО МЕНЕДЖМЕНТА
В РЕСПУБЛИКЕ КАЗАХСТАН (ОПЫТ РОССИИ)**

Аннотация. Одной из ключевых задач государства является приведение налогово-бюджетной политики к новым экономическим реалиям. Все цели данной политики могут быть достигнуты только за счет построения грамотного налогового менеджмента, базирующегося на четкой государственной и корпоративной налоговой стратегии. В статье рассматривается налоговый менеджмент как деятельность по управлению налогами на макро- и микроуровне и описываются его структурные элементы. Проанализирован российский опыт применения налогового менеджмента на макро- и микроуровне и на основе проведенного анализа предложены пути совершенствования налогового менеджмента в Республике Казахстан. Основной целью исследования является разработка и научное обоснование комплекса теоретических положений и практических применений налогового менеджмента на макро- и микроуровне в Казахстане с учетом положительного опыта России

Ключевые слова: налоговый менеджмент, государственный налоговый менеджмент, корпоративный налоговый менеджмент, налоговый контроль, налоговая нагрузка.

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