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ANALYSIS AND EVALUATION OF REDUCTION OF TAX RECOVERY OF THE REPUBLIC OF KAZAKHSTAN ON THE BUDGET OF THE REPUBLIC OF KAZAKHSTAN

Abstract: The direction of «Taxation of tax administration» consists of four initiatives: electronic invoices and information labeling systems, increased tax collection through the administration of VAT by using blockechnology, as well as consolidating the database of different sources. The «Electronic invoices» information platform has been recently created to add functionality related to controlling the convenience of the interface and the movement of goods. «The number of users of the system is increasing day by day, and today it has more than 158 thousand, with more than 65 million ISFs». The information labeling system «Goods Marking» provides for the labeling of products made of leather and the EAEU framework. Finally, as a result of digitization of the taxation system, it is planned to collect GDP by approximately 9% by 2025 without increasing the tax burden and size.

Keywords: taxes, budget, investments, income, expenses, tax administration, customs, electronic invoice.

The state budget is the central link of the financial system of the Republic of Kazakhstan, as in any other country. The budget is an essential part of the state and an essential part of its sovereignty. The republican budget is the centralized financial resources of the state to finance accumulated funds and sources of tax and other sources of income and to finance the republican important programs and activities [1-2].

In recent years, the republic has been focusing on regional economics, regional development, namely, the economic growth, social status, financial position of the population, welfare of the population, attraction of domestic and foreign investments and its effective utilization, industry, agriculture, as well as the development of small and medium-sized businesses, the special attention is paid to the solution of such issues. The place where the tax system is a special place. About 70% of state budget revenues are tax revenues [3-5].

The system of tax system of the Republic of Kazakhstan is assigned to the President, the Parliament, the Government and the Ministry of Finance under the Constitution of the Republic of Kazakhstan.

The budget system of the Republic of Kazakhstan includes budgets of different levels oriented at economic relations and corresponding legal norms. The republican and local budgets forming the state budget, depending on the different levels of the budget, are envisaged [6-9].

The republican budget is a part of the budgetary system, the basic level of the state budgetary system, the centralized management apparatus. It is an important economic sector that provides funding for all measures of economic, social and credit development in general [10-13].

Incomes of the republican budget in 2016 will amount to 7662,2 bln. and in 2017 – 9691.8 billion tenge. The growth rate is 126.5%. Including tax receipts: 2016 – 4275.9 billion tenge. tenge, in 2017 – 4848.0 billion tenge, growth rate – 113.4%. Non-tax revenues: 298.2 billion tenge in 2016, 159.9 billion tenge in 2017, growth rate – 53.6, see Table 1.

Table 1 - Revenues of the republican budget, bln. tenge

Title	2016	% share	To GDP by%	2017	% share	To GDP by%	Growth Rate%
Revenues all	7 662,2	100,0	16,3	9 691,8	100,0	18,5	126,5
Income	4 581,9	50,8	9,8	5 012,3	51,7	9,6	109,4
Tax receipts, including:	4 275,9	93,3	9,1	4 848,0	96,7	9,3	113,4
Corporate income tax	1 437,4	33,6	3,1	1 538,8	31,7	2,9	107,1
VAT on goods of domestic manufacture	634,9	14,8	1,4	646,8	13,3	1,2	101,9
VAT on imported goods	860,8	20,1	1,8	1 017,9	21,0	1,9	118,2
Production of mineral resources	159,3	3,7	0,3	259,2	5,3	0,5	162,7
Tax imposed	242,9	5,7	0,5	269,6	5,6	0,5	111,0
Import customs duties	639,0	14,9	1,4	854,5	17,6	1,6	133,7
RES to crude oil	298,2	6,5	0,6	159,9	3,2	0,3	53,6
Non-tax receipts	7,8	0,2		4,3	0,1		55,8
Receipts from sale of fixed capital	3 080,3	40,2	6,6	4 679,5	48,3	8,9	151,9
Transfers, including:	2 110,0	68,5	4,5	2 880,0	61,5	5,5	136,5
Guaranteed Transfer from NF	745,6	24,2	1,6	1 534,3	32,8	2,9	205,8
Target transfer from NC	224,7	7,3	0,5	265,2	5,7	0,5	118,0
Transfers from lower government agencies	46 971,2			52 394,5			
Note – from the source of the Ministry of Finance of the Republic of Kazakhstan							

At the same time, 96.7% of tax revenues on net income of the republican budget, and 3.2% nontax (Figure 1).
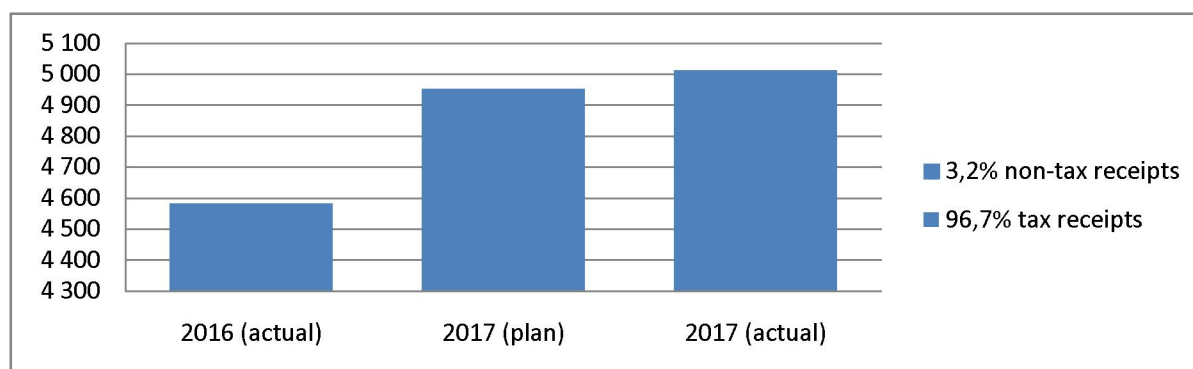

Figure 1 – Revenues from net income of the republican budget

Note – from the source of the Ministry of Finance of the Republic of Kazakhstan

Net revenues of the national budget in 2017 were fulfilled at 59 billion tenge, or 101.2%, as shown in Figure 2.
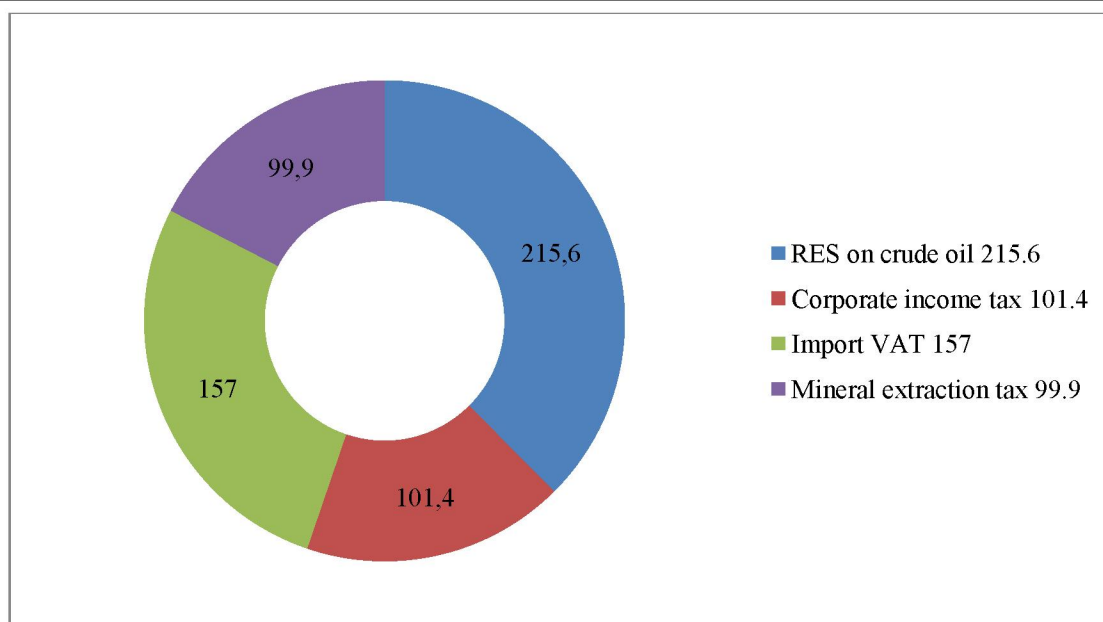
Figure 2 – Revenues from net income of the national budget

Note – from the source of the Ministry of Finance of the Republic of Kazakhstan

Growth factors:
- rise in metal prices;
- increase in the rate and the cost of the RES on crude oil (assumed to be 50 US dollars, almost $ 52.4 in 2017);
- increase of imports and change of tenge exchange rate to Russian rubles;
- improvement of administration;
- one-off receipts (from Corporation «Kazakhmys» LLP).
The larger the specific weight of the herd:
- 35.6% – corporate income tax;
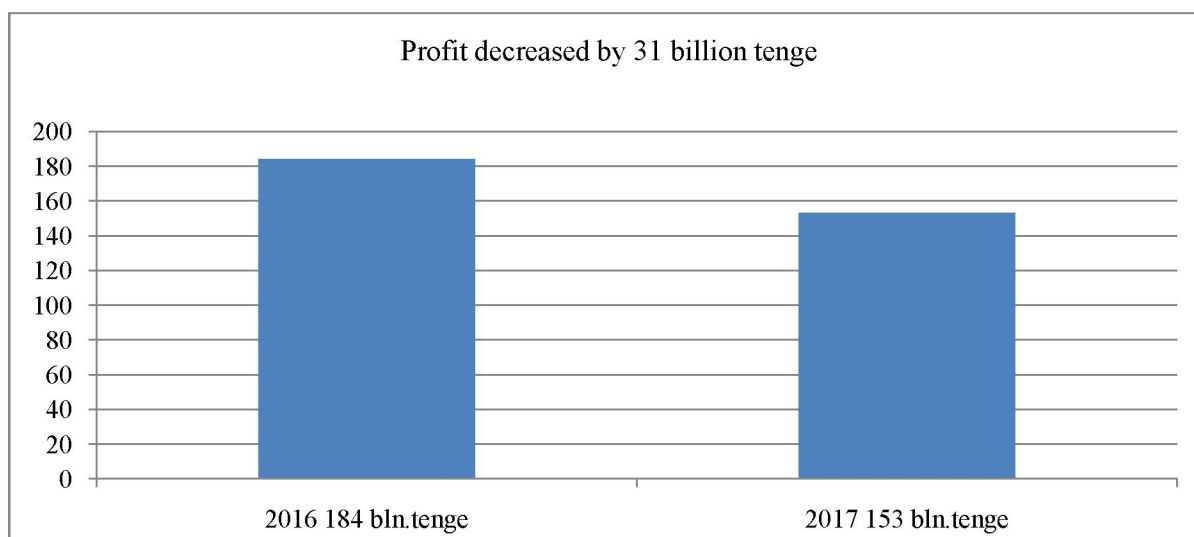- 38.4% – receives value-added tax (Figure 3).

Figure 3 – Contributions to the national budget

Note – from the source of the Ministry of Finance of the Republic of Kazakhstan

The distribution by category is shown in Figure 4.

In the category of categories

- ■ Legal entities
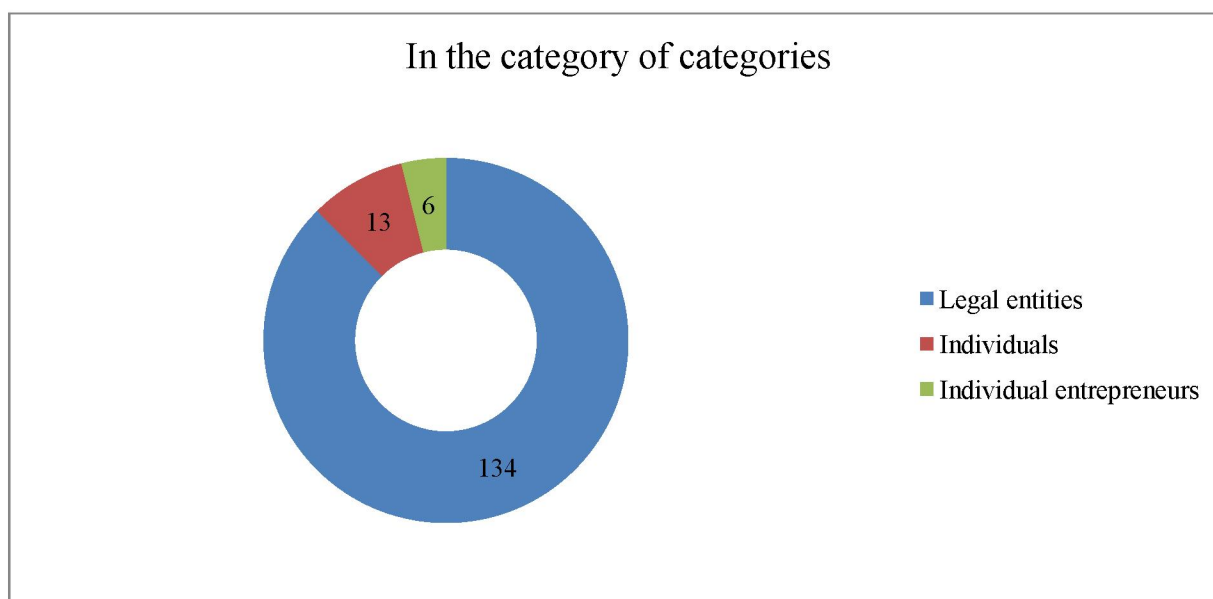- ■ Individuals
- ■ Individual entrepreneurs

Figure 4 – Classification of funds by categories to the national budget

Note – from the source of the Ministry of Finance of the Republic of Kazakhstan

In the category of above categories we see the indicators of legal entities and individuals and individual entrepreneurs.

Decreased by:
- cash withdrawal;
- recognizing debtor bankrupt;
- submission of additional tax returns;
- other reasons (minimized by verification report, complaint reports, etc.).

The parameters of the national budget for 2017 are presented in Table 2.

Table 2 - Parameters of the republican budget for 2017

Income				Earnings
Plan	Actual		4,680 Transfers from the National Fund 107 Disbursement of budget loans	9 799
4 953	5 012 101,2% to 59 billion tenge	+		

Expenses		Deficit	99.8% done
Plan	Actual	-Plan 1 486	
11 177	11 56	-1 357 Actual	

Parameters of the republican budget in 2017 are planned and actual indicators of income and expenditure.

Economic Development:
- Nurly zhol – 696 billion tenge. The volume of transit cargo within the territory of Kazakhstan is 18.1 mln. tons (Table 16.9). The second track in Almaty 1 – Shu was introduced, the capacity of the site was increased from 17 pairs of freight trains to 68 pairs per day, freight trains increased by 1.5 times (from 27.8 km / s to 40 km / h), Almaty and the number of freight traffic between Shu stations decreased by 3.5 hours. 05.6 thousand jobs were created (in the plan – 75.3 thousand), including 14.4 thousand permanent jobs.

- Development of agro-industrial complex – 386 billion tenge. In the amount of 231.8 billion Tenge, 197 applications of subjects of agrarian and industrial complex were subsidized, 7532 of the Investors' Agenda 21 priority. 1816 subjects of AIC (1500 in the plan) were financed for spring sowing and harvesting, 3 mln. ha was covered.

- Development of regions – 248 billion tenge. Heat supply – 314.8 km, power supply – 6493.2 km, gas supply – 2086.2 km. 93.8% of the urban population has access to centralized water supply 57.4% of the rural population.

Entrepreneurship Support:

Business Road Map 2020 – 47 billion tenge:

- 2287 projects worth 36.1 billion tenge subsidized;
- 1064 projects worth 15 billion tenge were guaranteed;
- Grant was awarded to 276 projects for 490.3 million tenge;
- 772 microcredit were issued for KZT 4.3 billion;
- 113,393 clients received 237,8 thousand consultations and services.

Effective employment – 79 billion tenge

- 7227 micro credits. 4,123 individuals have already started their business

Employment centers employed 315.5 thousand people

Improving people's livelihoods

Nurly zhol – 171 billion tenge. 341.7 thousand square meters. rental and commercial housing was put into operation. For socially vulnerable groups of the population 288 thousand square meters without the right to purchase. (5376 apartments) was started.

Education development – 444 billion tenge. 90.5% of children aged 3-6 are enrolled in up-to-date education (87.5% of the plan). 86.7% of graduates of state educational institutions were employed in the first year after their graduation.

Health – 176 billion tenge:

Early detection of new malignant neoplasms (stage 1-2) was 59.2% (plan 58.2%);

- In the regions additional 10 stroke centers were opened.

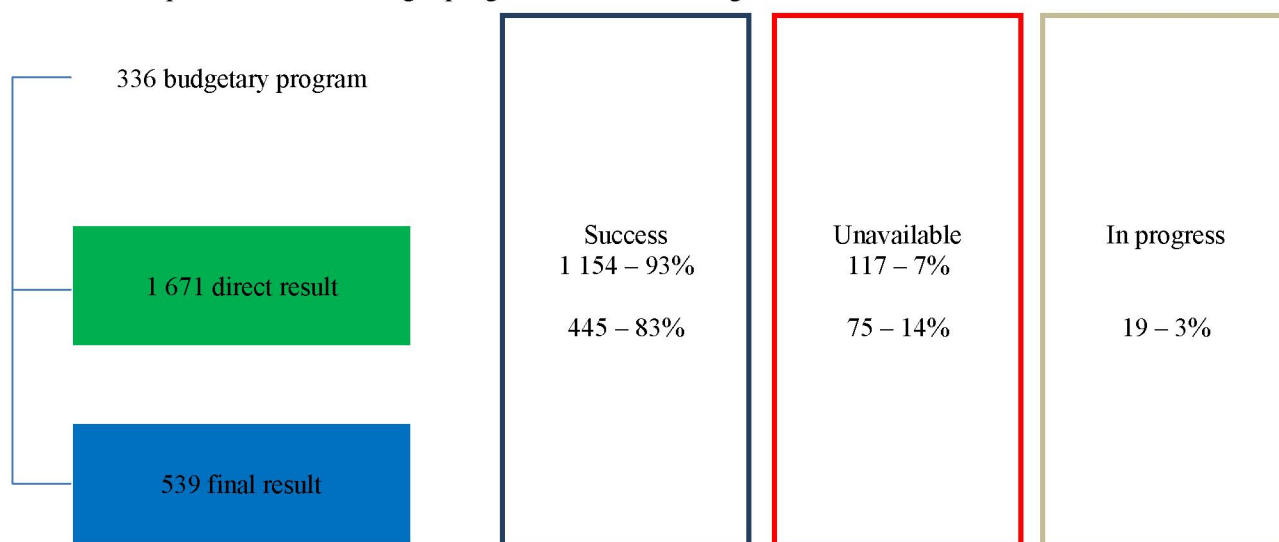The implementation of budget programs is shown in Figure 5.

Figure 5 – Measures to implement budget programs

Note – from the source of the Ministry of Finance of the Republic of Kazakhstan

It is estimated that 21.1 billion tenge, ie 0.2% of the total expenditure, can be found in Table 3.

Table 3 - The results of implementation of budget programs

	2016	2017	change
Execution	8 501	11 156	+ 1.3 times
Eliminate	34,3	2,6	- 13 times
Retained earnings	75,6	3,4	- 22 times
Not worked	36	15	- 2.4 times
Note - from the source of the Ministry of Finance of the Republic of Kazakhstan			

The greatest disintegration was formed by:
- 4.1 – Ministry of Health;
- 3,2 – Ministry of Education and Science;
- 1,7 – Ministry of Agriculture
- 1,7 – Ministry of Defense;
- 1,4 - State Security Committee
High performance of the republican budget expenditures
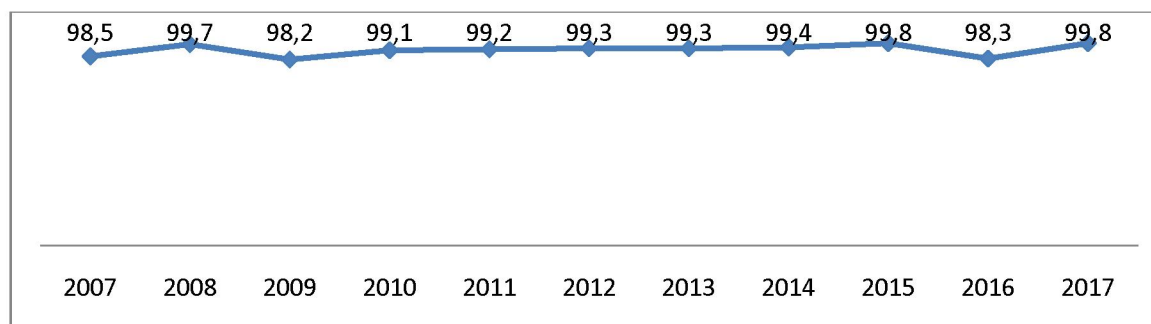
Improper performance is 508 billion dollars. Tenge
Failure to implement budget programs for 89 billion tenge:
- unsuccessful – 15 billion tenge;
- return of unreasonably low paid IT and budget credits – 1,7 billion tenge;
- return of non-utilized NT in 2016 – 20.6 billion tenge;
- return of unused budget credits allocated from the RB – 7.1 billion tenge;
- the balance of unused profits in the CPS RK – 45 billion tenge.
413 billion On the audit control materials:
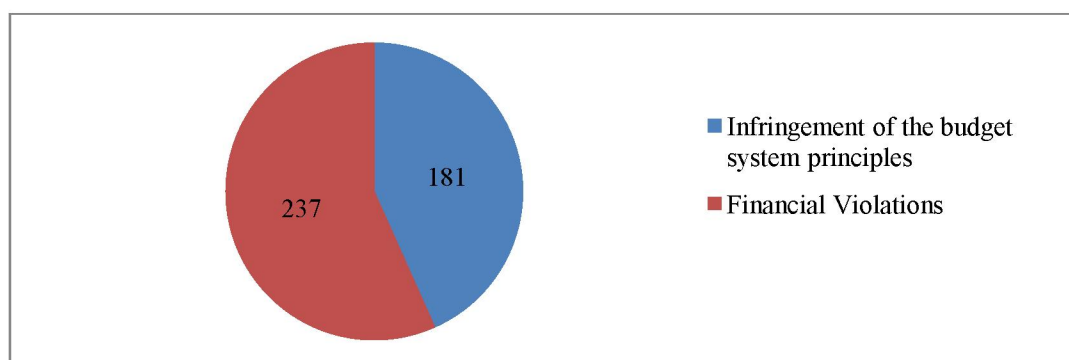
* billion tenge
Indicators of violations in the budget system. By 2017, all violations were damaged in the total amount of 418 billion tenge.
We know that land is the property of individuals and legal entities as the main source of income for private entrepreneurship. So today, the size of land and property tax paid by individuals and legal entities
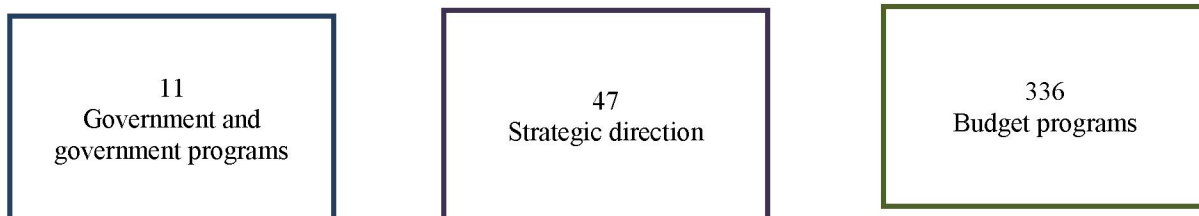
does not meet the requirements of market economy. The main disadvantage here is the market value of land value in globalization and its role is ignored:

- improvement of tax and customs administration;

- increased revenue collection project. The share of revenues of the consolidated budget in GDP in 2017 will be 16.8% (15.8%), the republican budget – 9.3%;

- the checks are reduced by 45%. To accelerate the management of the taxpayer's voluntary commitment;

- tax collection has increased. In 2017 reached 123 billion dollars. or 34% more than in 2016.
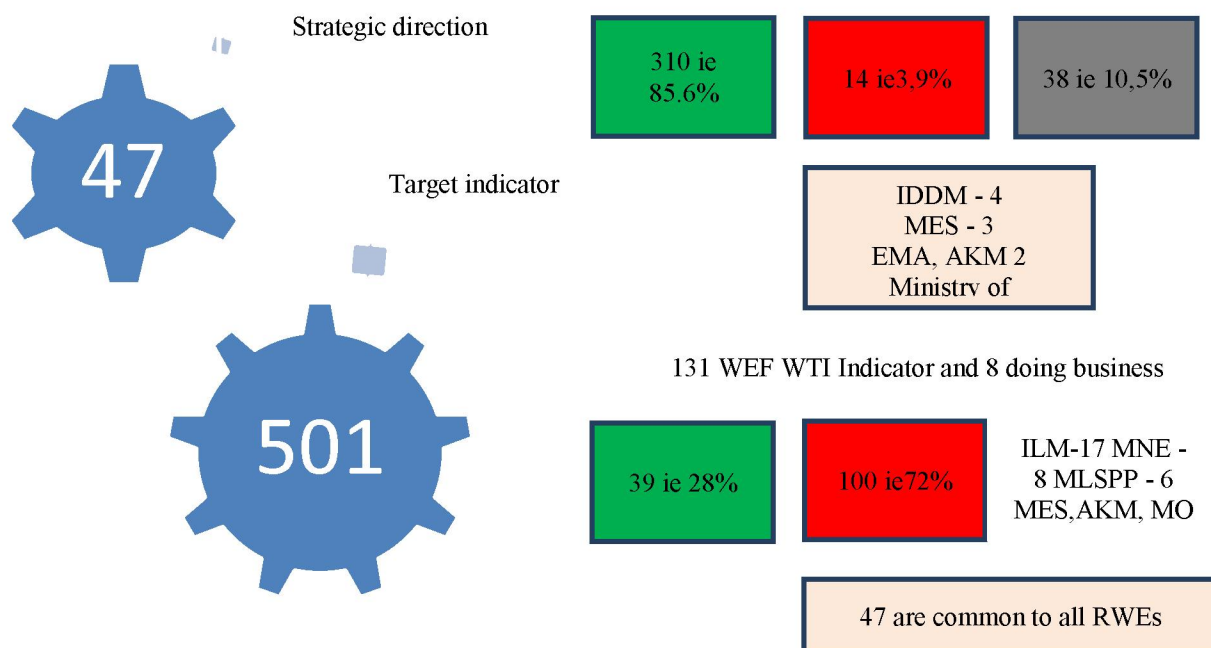
In the plan:

- customs and customs administration within the Digital Kazakhstan program will increase from 15.2% of GDP in 2016 to 25% by 2025. The share of revenues in GDP in 2018 is 17%;

- launch of «Astana-1» will reduce the time from 18 times to import (from 1.5 to 5 minutes);

- use of block technologies in the administration of indirect taxes;

- by the end of 2019 a cycle will be added to added value control: from the boundary (manufacturer) to the end user.

11 156 were directed to:

11 Government and government programs	47 Strategic direction	336 Budget programs

Implementation of strategic directions

Strategic direction

310 ie 85.6%	14 ie3,9%	38 ie 10,5%

Target indicator

IDDM - 4
MES - 3
EMA, AKM 2
Ministry of

131 WEF WTI Indicator and 8 doing business

39 ie 28%	100 ie72%	ILM-17 MNE - 8 MLSPP - 6 MES,AKM, MO

47 are common to all RWEs

14 target indicators are not available

IDM-4:

- Growth of investment in fixed assets in the processing industry made 104.7% (plan 105.3%) due to decrease in capital investments;

- 65.9% of regional and district roads are good and satisfactory due to previous spring floods (66% plan);

- the rolling stock due to overhaul of OJSC «KTZh»: freight – 46.8% (43% discount), passenger – 45.9%.

MES-3:

- 0.6% of the school is emergency (plan 0%);

- 0.8% of the schools were shifted in three shifts (plan%);

- No PPP project on PPP project «Life Center of Testing and Pedagogical Qualifications».

DMM-2:

- maternal mortality – 12% per 100,000 live births (plan 11.4%) causes obstetric complications;

- resident or Passport Health (Plan 2%), for example, the project WB does not correspond to the graphics procurement platform.

AKM-2:

- 81.8% of the population is covered by coded tele-radio broadcasting (87% of the plan) due to the prolonged and complexity of tender procedures (failure of contractor LLP «UshSat» to comply with the contractual terms of RTS infrastructure construction);

- the State Commission for Citizens provides 65% of services in electronic format (no less than 66%), measures have been taken to organize the interaction of IP in order to prevent citizens' electronic inquiries within the framework of the RK tasks, which contributed to the reduction.

MLSPP – 1:

- among those applying for employment centers, 62.8% of employed people were employed (75% of the plan), which is due to revision of employment indicators for unemployed and self-employed.

Measures to ensure the effectiveness of budget expenditures:

- waste minimization mechanisms have been developed in the legal framework of the CPS Waste – to return waste to budget revenues or to allow them to be used in other quasi-public sector projects;

- the external borrowing mechanism of the quasi-public sector entities has been settled legally – by agreeing with the Government;

- procedures for planning PPP projects and control over contingent liabilities of the state were simplified – 133 contracts worth 90.4 billion tenge were registered in the CU;

- reduction of accounts receivable – long-term investment. payment of advance only after full repayment of previously paid amounts on projects.

Planning:

- introduction of a single system of public procurement on the principle of centralized service in the new law on public procurement, transfer of all quasi-public procurement to electronic format;

- introduction of professional certification system of public accountants. to start from the beginning.

It is necessary to revise the periodicity of budget formation, to consider draft strategic plans before the formation of limits and to reduce the situation with adjustments to strategic plans [14-17].

The Ministry of Finance is actively digitizing tax and customs procedures, and is simplifying business operations. Minister of Finance Bakhyt Sultanov said at the Government meeting that «a new strategic model on the basis of the digitalization project» is to form a successful budget base on the platform of interaction between the state and business, without interfering in the functioning of honest business. «During the transition to the improvement of customs administration and electronic customs declaration, the work will be carried out in two ways, ie the e-window on export-import operations will be created on the basis of the ASTANA information system. Information system «ASTANA-1» is a multifunctional and complex system that allows for the creation of favorable conditions for the participants of the FEA and allows automated implementation of control before the release of goods from the moment of preliminary notification of all customs clearance». Information system «ASTANA-1» will be launched in step-by-step mode. Since October 1, 2017, there is a subsidized «Customs transit» system. The main difference of the new system from the existing system is the ability to reduce the number of information systems, to declare paperless production of goods, vehicles and cars. Starting from January 1, 2018, the rest of the ASTANA-1 IS has been commissioned. From January 1, 2018, a mechanism to operate on nine permissive documents has been launched within one window. Also, in 2018, the state database «E-Licensing» will be

submitted electronically with the information on 42 permits issued by the state bodies through the integration of the ASTANA-1 information system.

The direction of «Taxation of tax administration» consists of four initiatives: electronic invoices and information labeling systems, increased tax collection through the administration of VAT by using blockechnology, as well as consolidating the database of different sources. The «Electronic invoices» information platform has been recently created to add functionality related to controlling the convenience of the interface and the movement of goods. «The number of users of the system is increasing day by day, and today it has more than 158 thousand, with more than 65 million ISFs». The information labeling system «Goods Marking» provides for the labeling of products made of leather and the EAEU framework.

On November 27 this project was launched in our country. The Minister said that about 20 companies were added to the system within three days and 60 product labels had been completed. «Next year, the list of goods will be expanded according to the results of this project. It should be noted that we are implementing this initiative in close cooperation with our partners in the Eurasian Economic Union. Implementation of these initiatives will be a barrier to non-commodity transactions accompanied by a copy of false documents». According to the Ministry, VAT administration through blockechnology will facilitate the creation of a personalized database that will allow the taxpayers to monitor the financial transaction chain immediately and implement the guarantees for VAT refund.

The tax administration of the European Union states that it is considering introducing block technology. In Kazakhstan, the integration of block technology (IBM Hyperledger Fabric) and the Intelligent Intelligence (IBM Watson) with the integration of the Ministry of Finance and the ITP Autonomous Cluster Fund was launched. «The blockage application will ensure the simplicity of reporting and reporting for the elimination of irregularities, administering indirect taxes, and taxpayers. It is planned to introduce the project in the form of the state assignment with the PF «ATP». The system prototype is August, «he said. Increasing tax collection by combining a database of different sources will be implemented by the Ministry of Finance through the creation of Big Data for tax administration purposes.

He also noted that, based on international experience, «the implementation of modern tax administration is based on the information obtained from business for tax purposes». For example, data on the volume of transport (rail and air), as well as information on the use of water and electricity from enterprises, are compared with the income of the counterparties in the tax return. We aimed to create such a base». Overall, all digitalization measures should «significantly reduce the amount of shadow economy and increase the tax burden on the budget». Prime Minister of Kazakhstan Bakytzhan Sagintayev said that information systems should be implemented as soon as possible. «We say that information systems are not ready, and that there are many obstacles. As it runs, it gets broken quickly. It looks like there is no interference with a person. Because bureaucracy are effective. It will lead to corruption. Especially customs and tax authorities. All projects should be launched immediately», said the Prime Minister [18].

Finally, as a result of digitization of the taxation system, it is planned to collect GDP by approximately 9% by 2025 without increasing the tax burden and size.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ РЕСПУБЛИКАЛЫҚ БЮДЖЕТІНЕ ТҮСЕТІН САЛЫҚ ТҮСІМДЕРІНІҢ КӨРСЕТКІШТЕРІН ТАЛДАУ ЖӘНЕ БАҒАЛАУ

Аннотация. Мақалада «Салықтық әкімшіліктендіруді цифрландыру» бағыты төрт бастамадан тұрады: яғни «Электронды шот-фактуралар» және «Тауарларды таңбалау» ақпараттық жүйесі, блокчейн технология-сын қолдану арқылы ҚҚС-ны әкімшілдендіру, сонымен қатар әр түрлі дереккөздерінің мәлімет базасын біріктіру арқылы салық жинауды арттыру мәселелері қарастырылған. «Электронды шот-фактуралар» ақпа-раттық платформасы таяуда құрылғанын, «интерфейстің қолайлығы мен тауарларды алып өтуді бақылауға қатысты функционалды құруға қатысты» толықтырылуда. «Жүйені қолданушылар саны күн санап артып келеді, бүгінгі күні оның саны 158 мыңнан артық, оларға 65 млн-нан артық ЭШФ берілген». «Тауарларды таңбалау» ақпараттық жүйесі теріден жасалған өнімдерді таңбалау және ЕАЭО аясы бойынша қанат қақты жобаны қарастырады. Қорыта келгенде, салық салу жүйесін цифрландыру нәтижесінде, 2025 жылға қарай салық жүктемесі мен мөлшерін ұлғайтпай-ақ ЖІӨ-ні шамамен 9%-ға арттыру арқылы жинауды жоспарлауға болады.

Түйін сөздер: салық, бюджет, инвестиция, кіріс, шығыс, салықтық әкімшіліктендіру, кеден, электронды шот-фактура

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АНАЛИЗ И ОЦЕНКА ПОКАЗАТЕЛЕЙ НАЛОГОВЫХ ПОСТУПЛЕНИЙ В РЕСПУБЛИКАНСКИЙ БЮДЖЕТ РЕСПУБЛИКИ КАЗАХСТАН

Аннотация. Направление «цифровизация налогового администрирования» включает четыре ини-циативы: информационная система «Электронные счета-фактуры» и «Маркировка товаров», администриро-вание НДС с применением технологии блокчейн, а также увеличение сбора налогов посредством объединения базы данных из различных источников. Недавно была создана информационная платформа «Электронные счета-фактуры», дополняется относительно «удобства интерфейса и создания функцио-нальных возможностей для контроля за перемещением товаров». «Количество пользователей системы растет с каждым днем, на сегодняшний день их количество составляет более 158 тысяч, которым выдано более 65 млн ЭСФ». Информационная система «Маркировка товаров» предусматривает маркировку продукции из кожи и актуальные проекты в рамках ЕАЭС. Таким образом, в результате цифровизации системы налогообложения, к 2025 году без увеличения налоговой нагрузки и размера можно планировать увеличение сбора ВВП примерно на 9%.

Ключевые слова: налоги, бюджет, инвестиции, доходы, расходы, налоговое администрирование, таможня, электронная счета-фактура.

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