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LEGAL PROBLEMS OF IMPROVING THE FINANCIAL LEGISLATION OF THE REPUBLIC OF KAZAKHSTAN IN THE FRAMEWORK OF THE POLICY OF SUSTAINABLE AND BALANCED ECONOMIC DEVELOPMENT OF THE COUNTRY

Annotation

Some shortcomings of the current legislation regulating social relations in the field of finance are discussed in the article “Legal Problems of Improving the Financial Legislation of the Republic of Kazakhstan in the Framework of the Policy of Sustainable and Balanced Economic Development of the Country” by Yuliya S. Lokteva. The author offers recommendations for improvement of the legislation aimed at creating an attractive environment for investment in non-primary export-oriented and high-tech industries.

Keywords: the state, right, legislation, financial legislation, politics, economy, development, public relations, recommendations, perfection, terms, investments, production.

Кілт сөздер: мемлекет, құқық, заңнама, қаржы заңнамасы, саясат, экономика, даму, қоғамдық қатынас, ұсыныстар, жетілдіру, шарт, инвестиция, өндіріс.

Ключевые слова: государство, право, законодательство, финансовое законодательство, политика, экономика, развитие, общественные отношения, рекомендации, совершенствование, условия, инвестиции, производство.

Discussing the rule-making initiatives in the field of regulation of financial relations it is need to say that the development and improvement of financial legislation are particularly actual in the framework of the Strategic Plan of Development of the country till 2020, the Concept of Legal Policy of the Republic of Kazakhstan for the period from 2010 to 2020, the post-crisis measures of the country’s financial sector development, as well as within the course on accelerated industrial and innovative development of the Republic.

It should be noted that the priorities and trends of development of the financial legislation provided by the Concept of Legal Policy for the period from 2010 to 2020 are specified within the activities stipulated by the Concept of Development of the Financial Sector of the Republic of Kazakhstan in the Post-Crisis Period, approved by the Decree of the President of the Republic of Kazakhstan No 923 dated February 1, 2010 according to which the development of the financial sector in the post-crisis period should take place through the transition to a qualitatively new level of management and regulation by increasing the stability of the financial sector, the creation of conditions to prevent deficiencies, the instability factors and phenomena observed in the course of the current financial and economic crisis, stimulation of investment activity in the post-crisis period as a tool of macroeconomic decisions, as well as strengthening the confidence in the financial sector as from the part of investors as from the part of the consumers of financial services.

In this regard, it is important to pay special attention to the law-making activity in the field of financial legislation and, in particular, to review the certain rulemaking initiatives aimed at the creation of attractive environment for direct investments in non-primary export-oriented and high-tech industries within the policy of sustainable and balanced economic development of the country.

From the results of the expertise as a whole it is possible to argue that the draft normative legal acts (including draft laws which in case of adoption should regulate the most important public relations, establish basic principles and norms) suffer from the internal imperfections of their provisions, gaps in the legal regulation, violations of legal technique, contradict to the Constitution of the Republic of Kazakhstan, normative legal acts of the higher level, do not take into account the level of development of relationships and possible prospects of their evolution or include just part of the necessary measures that may negate the objectives of their adoption.

As the result, adopted acts are not always consistent and systematic, comply with the current policy, and do not fully take into account the existing financial, economic, social, political and others realities of the country.

It is safe to say that one of the leaders on introduction of amendments is the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) dated December 10, 2008¹. It has been amended by 51 laws as of January 1, 2013 since its entry into force from January 1, 2009. The Law of the Republic of Kazakhstan “On Investments” was amended thrice this year. Some amendments were implemented to the range of legislative acts of the Republic of Kazakhstan on organization of activities of the National Bank of the Republic of Kazakhstan, regulation of financial market and financial organizations, etc.

As is known, current Tax Code was developed according to the Address of the President of the Republic of Kazakhstan Nursultan Nazarbayev to the People of Kazakhstan “Growth of Welfare of Kazakhstan’s Citizens is the Primary Goal of State Policy” dated February 6, 2008 where there is a reference on bringing the tax system in line “with the objectives of the new phase in Kazakhstan’s development”. The Head of the country in his Address underlines that the Code of the Republic of Kazakhstan dated June 12, 2001 “has played a positive role in supporting economic growth. However, its potential was exhausted”. The Code included in “excess of 170 exemptions and preferences” which continuously proliferated. In this regard the President gave the order to the Government to draft a new Tax Code “designed to promote modernization and diversification of the economy while bringing business in from the shadows”².

The draft Tax Code was developed by the Government in the same year. On December 10, 2008 the new Code of the Republic was adopted by the Parliament and it was put into effect from January 1, 2009 that was not consistent with the principle of stability of tax legislation stipulated by the paragraph 2 of the Article 3 of the Tax Code of 2001 that was in force at that time. According to this principle the laws of the Republic of Kazakhstan, which provide amendments and additions to the Code on the establishment of new taxes and other mandatory payments to the budget, changes in rates and the tax base of existing taxes and other mandatory payments to the budget, might be issued not later than November, 1 of the current year and put into effect on not earlier than the 1 of January of the year following the year of adoption. In our case the whole new tax act was adopted. It was much more than to adopt some above-mentioned amendments to the existing Code. In addition, the adoption of such a large scale act in December 2008, and its introduction into effect from January 1, 2009 did not provide sufficient time to get acquainted with it for the purposes of fulfillment of obligation to pay legally established taxes and other mandatory payments on time and in full by the taxpayers. Moreover, such decisive measures on development of the legislation may alarm foreign investors who are often unable to keep track of the numerous legislative initiatives related to the development of financial legislation.

In addition, it should be noted that the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) dated 10 December 2008 was put into effect from January 1, 2009 by the Law of the Republic of Kazakhstan No 100-IV dated 10 December 2008 “On Introduction of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget (Tax Code)”. At the same time some of the provisions of the current Tax Code are still coming into effect so as they were suspended till a certain date by the above-named Law. Thus, for example, the Article 123 “Investment Tax Preferences” of the Tax Code has been suspended until 1 January 2012. The Law, terminating the effect of the Tax Code of 12 June 2001 in whole, makes the reference that some of its provisions remain in force until January 1, 2017. It should be noted that this Law was amended not once as well. This also complicates the understanding and application of the current tax legislation.

The Tax Code of 2008, undoubtedly, eliminated many deficiencies in the tax legislation that was in effect prior to January 1, 2009. It implemented the provisions promoting achievement of the priorities of country’s development. However, the current Tax Code for the period of its validity (4 years) has been amended by 51 Laws as of January 1, 2012. While the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” dated 12 June 2001 was amended through 56 Laws for the all period (7,5 years) of its effect.

As for the tax incentives, unsystematic and scale of which were considered as the cause for the development of the new Tax Code, it should be noted that their number also tends to increase. It is just

¹ The Code of the Republic of Kazakhstan on Taxes and Other Obligatory Payments to the Budget. <http://www.invest.gov.kz/upload/docs/en/c276149ec3948f7621940699c84fe001.pdf>

² The Address of the President of the Republic of Kazakhstan Nursultan Nazarbayev to the People of Kazakhstan “Growth of Welfare of Kazakhstan’s Citizens is the Primary Goal of State Policy” dated February 6, 2008. http://akorda.kz/ru/page/page_poslanie-prezidenta-respubliki-kazakhstan-n-nazarbaeva-narodu-kazakhstan-6-fevralya-2008-g_1343986980

suffice to say that the President of the country on 14 December 2012 in his Address “Strategy Kazakhstan-2050”: new political course of the established state” declares that it is need “to conduct a revision of all existing tax preferences and maximize their efficiency. Starting from 2020 we must introduce the practice of tax credits. In doing this our main goal will be to stimulate investment activity among entrepreneurs. From 2015 it will be necessary to develop a set of stimulating measures, including the practice of tax exemptions for companies and citizens who invest their own funds in education and medical insurance for themselves, their families and their employees”³. The Ministry for Economic Development of the Republic of Kazakhstan from 2012 discussed the question to increase tax incentives for the both individuals and legal entities ⁴.

Speaking on the promotion of investment, specification of the legal and economic frameworks for stimulation of investment activity and the measures of state support for investments in the legislation, it should be remarked that the Law of the Republic of Kazakhstan “On Investments” dated January 8, 2003 does not disclose directly what these incentive basis are but provides a comprehensive list of the measures of state support for investments, which is to provide investment preferences (exemptions from customs duties, state grants-in-kind, tax and industrial incentives for legal entities implementing investment strategic projects).

If to consider the international bilateral and multilateral agreements on the promotion and reciprocal protection of investments with participation of Kazakhstan it is possible to note that they stipulate a set of measures for encouragement of investment and promotion of investment activity. It includes reciprocity regime in respect of investments, full protection and safety of investments, guarantees against forced seizure, nationalization and other similar measures, free transfer of payments in connection with an investment, dispute settlement mechanisms, etc. These rules are contained, for example, in the Treaty between the Republic of Kazakhstan and the Federal Republic of Germany on Promotion and Mutual Protection of Investments (Bonn, 22 September 1992, ratified by the Resolution No 1942-XII of the Supreme Council of the Republic of Kazakhstan dated 29 January 1993, entered into force on 10 May 1995), the Agreement on Encouragement and Mutual Protection of Investments between Kazakhstan and the Kingdom of the Netherlands (Hague, 27 November 2002, ratified by the Law of the Republic of Kazakhstan No 250-III dated 8 May 2007, entered into force on 1 August 2007), Agreement between the Government of the Republic of Kazakhstan and the Government of the French Republic on Mutual Promotion and Protection of Investments (Paris, 3 February 1998, this Agreement and its Protocol were ratified by the Law of the Republic of Kazakhstan No 77-II dated 5 July 2000, entered into force on 21 August 2000), the Agreement between the Government of the Republic of Kazakhstan and the Government of the People’s Republic of China on Promotion and Mutual Protection of Investments (Beijing, 10 August 1992, ratified by the Resolution of the Supreme Council of the Republic of Kazakhstan dated 8 June 1994, entered into force on 18 August 1994), the Agreement on Promotion and Mutual Protection of Investments in the Member Countries of the Eurasian Economic Community (Moscow, 12 December 2008, ratified by the Law of the Republic of Kazakhstan No 173-IV dated 10 July 2009, not in force yet), the Agreement between the Republic of Kazakhstan and the United States of America on Promotion and Mutual Protection of Investments (Washington, 19 May 1992, ratified by the Resolution of the Supreme Council of the Republic of Kazakhstan dated 18 December 1992, entered into force on 12 January 1994), the Agreement between the Republic of Kazakhstan and the Republic of Turkey on Mutual Promotion and Protection of Investments (Almaty, 1 May 1992, ratified by the Resolution of the Supreme Council of the Republic of Kazakhstan No 1943-XII dated 29 January 1993, entered into force on 10 August 1995), and others.

However, in accordance with the above-named Law “On Investments” only the investments of the legal entities of the Republic of Kazakhstan under the lists of priority activities at the class level of general classification of economic activities or the list of strategic investment projects approved by the Government of the Republic of Kazakhstan are the subject of state support for investments that is granting investment preferences. In this regard, the Law of the Republic of Kazakhstan “On Investments” has unduly narrow approach to the state incentive mechanisms and promotion of investments that, firstly, does not comply with the above-listed international obligations of the country, secondly, the Constitution, which has highest juridical force and direct effect on the entire territory of the Republic and according to

³ Address by the President of the Republic of Kazakhstan, Leader of the Nation, N.Nazarbayev “Strategy Kazakhstan-2050”: new political course of the established state”. http://akorda.kz/en/page/page_poslanie-prezidenta-respubliki-kazakhstan-lidera-natsii-nursultana-nazarbaeva-narodu-kazakhstana-

⁴ <http://newskaz.ru/economy/20120828/3814363.html>

that the international treaties ratified by the Republic shall have priority over its laws and be directly implemented except in cases when the application of an international treaty shall require the promulgation of a law, and, thirdly, may mislead investors about the state measures of investment activity promotion. Thus, it is wrong to limit the measures taken by the country for encouraging investment inflows solely by the investment preferences. The state support for investments includes a whole set of mechanisms that encourage investments to the country.

For these reasons, it is possible to note the discrepancy observed in the provisions of the Law of the Republic of Kazakhstan “On Investments” dated 8 January 2003 and the Law of the Republic of Kazakhstan “On State Support for Industrial and Innovative Activity” dated 9 January 2012. Thus, accordingly the Law “On State Support for Industrial and Innovative Activity” the encouragement of investment activity of the subjects of industrial and innovative activity in the Republic of Kazakhstan shall be defined by the Law of the Republic of Kazakhstan “On Investments” (paragraph 5 of Article 13). At the same time under the Law of the Republic of Kazakhstan “On Investments” such subjects are solely legal entities of the Republic of Kazakhstan that implement specific investment projects. But the Law of the Republic of Kazakhstan “On State Support for Industrial and Innovative Activity” recognizes individuals and legal entities as the subjects of industrial and innovative activity (sub-paragraph 5) of Article 1).

The Code of the Republic of Kazakhstan on Administrative Offences dated 30 January 2001 has special norms about the competence of the authorized body on investments (Committee on Investments of the Ministry of Industry and New Technologies of the Republic of Kazakhstan) concerning the review of cases on administrative offences and bringing to administrative responsibility for violation of terms of return of state grants in-kind⁵ (Articles 134-1, 563-1). This offence (Article 134-1) was included in the Code of the Republic of Kazakhstan on Administrative Offences by the Law of the Republic of Kazakhstan “On Amendments and Additions to Some Legislative Acts of the Republic of Kazakhstan on Investments” dated May 4, 2005. However, at the time of amending by this Law the legislator ignored the Article 642 “Place of Review of the Case on Administrative Offence” of the Code of the Republic of Kazakhstan on Administrative Offences where there the rule that the case on administrative offence shall be reviewed at the place of its commission, or at the place of registration of vehicles, vessels, including small size ones, or at the place of residence of the person against whom the proceeding on an administrative offence is conducted. And only from July 5, 2012 (i.e. after 7 years) by the adoption of the Law of the Republic of Kazakhstan “On Amendments and Additions to Some Legislative Acts of the Republic of Kazakhstan on the Issues of Organization of Activity of the National Bank of the Republic of Kazakhstan, Regulation of Financial Market and Financial Organizations” the reference to the possibility to review the case in the location of the official (authorized state agency), the jurisdiction of which includes a review of the case on administrative offence under the Law of the Republic of Kazakhstan, also appeared in the Article 642, and the afore-called controversy was fixed.

It is worth noting that review of such cases and bringing to responsibility in the city of Astana, the capital of the Republic of Kazakhstan, (the location of the state body that does not have local divisions) of legal entities situated, for instance, in the city of Almaty, Western-Kazakhstan or Eastern-Kazakhstan regions removed from the district and regional centers creates additional difficulties to entrepreneurs. How absurd it would be if the offence as exceeding of the set speed of movement by the drivers of vehicles is the subject to review by the Ministry of Transport and Communications of the Republic of Kazakhstan? In this regard, we believe that it is appropriate to adopt the amendments to this Code and to provide the right to review the cases on violation of terms of return of state grants in-kind and to bring to administrative responsibility in the competence of the court. This recommendation follows from the provision of the Constitution of the Republic of Kazakhstan outlined in the paragraph 2 of the Article 76: “Judicial power shall be extended to all cases and disputes arising on the basis of this Constitution, laws, other normative legal acts, international treaties of the Republic”.

It should be noted the absence of a common approach to the terminology used in the financial and administrative law of Kazakhstan as well. If to consider administrative responsibility in the field of finance it is need to say that the Code of the Republic of Kazakhstan on Administrative Offences classifies offences related to the trade and finance (Chapter 15) and to the taxation (Chapter 16), and includes them in the relevant chapters. However, the majority of Kazakh scientists – lawyers and

⁵ State grants- in kind are a kind of investment preferences under the Law of the Republic of Kazakhstan “On Investments” dated January 8, 2003.

practitioners (for instance, Khudyakov, A.I.⁶, Porokhov, Ye.V.⁷, Naimanbayeva, S.S.⁸, etc.) generally recognize the Tax Law as legal composition (institution, branch, sub-branch, etc.) of the Financial Law. Many lawyers of the Commonwealth of Independent States (Krokhina, Yu.A.⁹, Khimicheva, N.I., Pokachalova, Ye.V.¹⁰, Khankevich, L.A.¹¹, etc.) share this point of view. In this regard, according to such position the offences in the field of taxation should be the part of group of offences in the field of finance.

In some cases it is unclear on what basis administrative offenses were grouped chapter by chapter in the Code. This may be considered as a structural inconsistency of the act. So, for example, such offence as the violation of the order of realization (sale) of electricity (Article 147-6 of the Code of the Republic of Kazakhstan on Administrative Offences) is in the Chapter 14 “Administrative Offences in the Field of Entrepreneurship”. However, such administrative offences as violation of the rules of selling arms and ammunition (Article 160 of the Code of the Republic of Kazakhstan on Administrative Offences) or violation of the requirements of the legislation of the Republic of Kazakhstan on the sale of alcoholic beverages (Article 163-4 of the Code) are already in the Chapter 15 “Administrative Offences in the Field of Trade and Finance”. Meanwhile, there is no doubt that doing these activities can also be considered as entrepreneurship.

The offense as incomplete and late payment of non-tax payments to the budget excepted income related grants refers to Chapter 15 “Administrative Offences in the Field of Trade and Finance”. Administrative violations in the field of taxation consisting, for example, in avoidance from payment of accrued (calculated) taxes and other mandatory payments to the budget (Article 208-1 of the Code), etc. are contained in a separate Chapter 16 “Administrative Offences in the Field of Taxation”. Meanwhile, there is the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) that contains a complete list of taxes and other obligatory payments to be paid to the budget in the Article 55.

As the theory of law as the Tax Code make a definite difference between the tax and other mandatory payment (levy, payment, state duty). Thus, under the subparagraph 34) of the paragraph 1 of the Article 12 of the Tax Code the taxes are “obligatory monetary payments to the budget as established by the state through law in a unilateral procedure, except for the cases specified in this Code, which are paid in certain amounts, and which are irrevocable and non-refundable”. According to the subparagraph 4) of the paragraph 1 of the Article 12 of the Tax Code the other obligatory payments are “obligatory money contributions to the budget in the form of payments, levies, duties, with exception of customs duties, effected in the amounts and cases, established by the Code”, and which due to this can't be recognized as taxes or tax payments. At the same time under the paragraphs 2 and 3 of the Article 2 of this legislative act “no one may be burdened with the duty to pay taxes and other obligatory payments to the budget, which are not specified by this Code. Taxes and other obligatory payments to the budget shall be established, introduced, altered or abolished in accordance with the procedure and on the terms established by this Code”. In this respect, the question arises as well about the system of the current legislation in the field of finance, since due to the arbitrary use of terminology in different legislative acts there may appear discrepancies.

A similar situation is also observed in the provisions of the Code of the Republic of Kazakhstan on Administrative Offences regarding the definition of the statute of limitations of the commission of offences. Thus, under the Article 69 “Release from Administrative Responsibility due to the Expiration of Statute of Limitations” of the Code, as a general rule, an individual or a legal entity is not a subject to administrative responsibility after the two months from the date of the commission of administrative offence. And the Code has a clause that an individual is not a subject to administrative responsibility for the offence in the field of taxation after one year from the date of its commission, and the legal entity

⁶ Khudjakov A.I. *Finansovoye Pravo Respubliki Kazakhstan. Obschaya chast: uchebnik*. Almaty, TOO «Izdatel'stvo «NORMA-K», 2002, p.101 (in Russ).

⁷ Porokhov Ye.V. *Nalogovoye Pravo Respubliki Kazakhstan (Voprosy Teorii I Praktiki)*. Avtoreferat dissertatsii na soiskaniye uchynoi stepeni doktora yuridicheskikh nauk. Respublika Kazakhstan, Almaty, 2009, p.6. (in Russ).

⁸ Naimanbayeva S.S. *Finansovoye Pravo: uchebnik (obschaya i osobennaya chast)*. Almaty, Daneker, 2004, p. 271. (in Russ.).

⁹ *Nalogovoye pravo Rossii: Uchebnik dlya vuzov*. Otv. red. d.yu.n., prof. Yu. A. Krokhina, Moskva, Izdatel'stvo NORMA, 2003, p.108. (in Russ.)

¹⁰ Khimicheva N.I., Pokachalova Ye. V. *Finansovoye pravo*. Otv. red. d.yu.n., prof. N.I. Khimicheva, Moskva, Norma, 2005 (in Russ.).

¹¹ Khankevich L.A. *Finansovoye pravo Respubliki Belarus. Prakt. posob.*, Minsk, 2004, p.45 (in Russ.).

(including *individual entrepreneur*) is not a subject to administrative responsibility for offences in the field of taxation after five years from the date of its commission.

When commission of an administrative offence encroaching on protected interests of the society and the country in the field of budget relations an individual or a legal entity is not a subject to administrative responsibility after two months after the discovery of such administrative offence. When commission of an administrative offence in the field of finance an individual or a legal entity has to be brought to administrative responsibility within five years from the date of commission of administrative offence, but can not be brought to administrative responsibility after the two months from the date of discovery of an administrative offence. Based on the foregoing, we can once again draw attention to the fact that the offences in the field of taxation as well as in the field of budget relations are not recognized as violations in the field of finance by the Code. At the same time, the Budget Law and the Tax Law are fundamental components of the Financial Law traditionally. Moreover, a number of offences in the area of budgetary relations are included in the Chapter 15 “Administrative Offences in the Field of Trade and Finance” of the Code. For example, Article 177 “Late, Incomplete Enrollment of Revenues to the Republic and Local Budgets”, Article 177-4 “Violation of the Conditions and Procedures on Granting Budget Loans, State Guarantees and Suretyship of the State”. However, as it is seen from the content of the Article 69 of the Code the statute of limitations of the commission of offences in the field of finance and budget relations is different.

It is unclear why the Code on Administrative Offences in the aforementioned provision recognizes individual entrepreneurs as legal entities. Under the subparagraph 3) of the Article 1 of the Law of the Republic of Kazakhstan “On Private Entrepreneurship” dated 31 January 2006 individual entrepreneur is a citizen of the Republic of Kazakhstan or repatriate (oralman) performing individual entrepreneurship without a legal entity and should be relevant to the criteria specified in the paragraphs 3 and 7 of the Article 6 of this Law.

The Civil Code of the Republic of Kazakhstan (General Part) dated 27 December 1994 provides the norms about the entrepreneurial activity of citizens and establishes the rules that the citizens have the right to engage such activity without establishment of a legal entity. The Code stipulates the provision about the spreading its norms regulating the activity of legal entities - commercial organizations on the citizens' entrepreneurial activities carried out without establishment of a legal entity, unless otherwise doesn't follow from the legislation or nature of relation. But the concept of legal entity stipulated by the Civil Code does not include the definition of individual entrepreneur.

The shortcomings of the current legislation regulating social relations in the field of finance listed above are just specific examples of its imperfection which have to be eliminated by the legislator. This will contribute to the achievement of the aims stated in the Concept of Legal Policy of the Republic of Kazakhstan for the period from 2010 to 2020 (approved by the Decree of the President of the Republic of Kazakhstan No 858 dated August 24, 2009) on systematization of the existing legislation, its further consolidation by branches, elimination obsolete and redundant rules from the legislation, filling gaps in the legal regulation, elimination of internal contradictions in the existing law, minimizing the reference rules in the laws and enlarging the practice of adoption of laws with direct effect within the range of issues on which the laws can be issued under the Constitution¹².

Резюме

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МЕМЛЕКЕТТІҢ ТҰРАҚТЫ ЖӘНЕ ТЕНДЕСТІК ЭКОНОМИКАЛЫҚ ДАМУЫ
САЯСАТЫ ШЕҢБЕРІНДЕ ЖҮРГІЗІЛІП ОТЫРҒАН ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҚАРЖЫЛЫҚ ЗАҢНАМАСЫН ЖЕТІЛДІРУДІҢ ҚҰҚЫҚТЫҚ МӘСЕЛелері

Қаржы саласындағы қоғамдық қатынастарды реттейтін қолданыстағы заңнаманың жекелеген кемшіліктері қарастырылады. Автор шикізат емес экспротқа бағытталған және жоғары технологиялық өндіріске

¹² Concept of Legal Policy of the Republic of Kazakhstan 2010–2020. <http://www.kazakhembus.com/document/concept-of-legal-policy-for-2010-2020>

инвестиция үшін қолайлы жағдайлар жасауға бағытталған заңнаманы жетілдіру бойынша ұсыныстар жасайды.

Кілт сөздер: мемлекет, құқық, заңнама, қаржы заңнамасы, саясат, экономика, даму, қоғамдық қатынас, ұсыныстар, жетілдіру, шарт, инвестиция, өндіріс.

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ПРАВОВЫЕ ПРОБЛЕМЫ СОВЕРШЕНСТВОВАНИЯ ФИНАНСОВОГО ЗАКОНОДАТЕЛЬСТВА РЕСПУБЛИКИ КАЗАХСТАН В РАМКАХ ПРОВОДИМОЙ ПОЛИТИКИ УСТОЙЧИВОГО И СБАЛАНСИРОВАННОГО ЭКОНОМИЧЕСКОГО РАЗВИТИЯ ГОСУДАРСТВА

Рассматриваются отдельные недостатки действующего законодательства, регулирующего общественные отношения в области финансов. Автор предлагает рекомендации по совершенствованию законодательства, направленного на создание привлекательных условий для инвестиций в несырьевые экспортоориентированные и высокотехнологичные производства.

Ключевые слова: государство, право, законодательство, финансовое законодательство, политика, экономика, развитие, общественные отношения, рекомендации, совершенствование, условия, инвестиции, производство.

Поступила 15.01.2013г.