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METHODICAL TOOLKIT OF REGIONAL TAX POTENTIAL ASSESSEMENT

Abstract. In this article, the authors consider methodological tools for assessing the tax potential of the region. The relevance of the chosen topic was substantiated in the article. As methods used: deduction, induction and comparative-comparative methods. The authors analyze various approaches to the definition of the term tax potential. The author's interpretation of this concept is presented in the article. Next, methods for assessing the tax potential are considered. The first method analyzed was the method of a representative tax system. The second method is based on the gross regional product. The mechanisms of action of the assessment methods presented were considered. Using these methods, an analysis of the tax potential of the two regions - Almaty and Karaganda regions was carried out. With regard to the first method, it was noted that the Almaty region is unstable. The Karaganda oblast has an increase in the degree of realization of the tax potential in this indicator. According to the second method, there was an overfulfilment of the planned value in the Almaty region. While in Karaganda, this could only be fixed in 2017. In conclusion, ways to increase the tax potential of the region are given. The most effective of them is the improvement of the tax base of the region. As a proposal, tools have been described that can improve the accuracy of the assessment. These include a tax passport and a bloch-chain system. The results of the article can be used for further investigation of the analyzed issue. The proposed instruments can be used by local authorities for a more reliable assessment of their own tax potential.

Key words: tax potential, region, valuation method, tax passport, block-chain.

In modern conditions, the Republic of Kazakhstan has set itself the task of the country's dynamic social and economic development and its entry into the 30 most developed countries of the world. To achieve the goals, it is necessary to fulfill a number of conditions, among which it is necessary to note the effective assessment of the tax potential of the regions of the Republic of Kazakhstan and on this basis the further growth of their economy [1]. An effective assessment of the tax potential of the Kazakh economy requires a fair assessment of the revenue potential of each region's budget separately and of the economy as a whole [2]. The tax potential of the region is the most appropriate characteristic of potentially available financial resources, which will allow a rational assessment of the capabilities of each region and reduce the volume of transfers from small donor regions [3]. A correct assessment of the tax potential of the region makes it possible to assess the actual need for financial assistance, increase the autonomy of the regions, and to some extent eliminate the contradictions between the regions and the center due to the fact that the main reason is the injustice in the distribution of financial assistance [4]. Therefore, we are faced with the task of creating such a methodological tool for assessing the tax potential of the region, which will fully reflect the capabilities of the region, as well as identify sources of growth in tax revenues to the regional budget.

To accomplish the task, a number of the following methods will be used: deduction, induction, comparative-comparative methods, namely analysis, synthesis, comparison, classification, measurement, and factor analysis.

The most reliable assessment of the tax potential of each region is one of the most important factors in the formation of the budgetary and, therefore, the tax policy of the state as a whole, since this indicator is the most appropriate characteristic of available financial resources [5].

This topic is relevant for Kazakhstani practice in connection with the fact that in the Republic of Kazakhstan local budgets of the regions are differentiated by the volume of tax revenues. This is due, first of all, to their uneven development, which in turn is reflected in the level of the tax potential of the region. Thus, most of the regions of the Republic of Kazakhstan are recipients and need financial support due to the fact that their own tax potential of these regions is insufficient to fulfill the tasks assigned to them and cover their own expenses.

Ensuring political independence, industrial autonomy and economic independence of each region is a necessary element in the mechanism of accelerated, balanced and sustainable growth of the national macroeconomic system [6].

The tax potential in world practice is understood as the ability of the tax base, which is within the designated territory, to bring in tax revenues, i.e. income to local budgets. In turn, in the Republic of Kazakhstan, the tax potential should be understood as the maximum possible amount of tax revenues and other mandatory payments to the budget, calculated to determine the amount of revenue in the region [7].

The above concept in the author's interpretation took the following form: «The tax potential is not just a potential, possible amount of tax revenue, but a tax payment that does not lead to oppression of business activity and a decrease in the productivity of taxpayers, and this is the result of the interaction of tax authorities service with taxpayers and the effectiveness of fiscal efforts on the part of the state in the face of the tax authorities».

An assessment of the regional tax potential can be carried out in absolute terms or in indices that reflect the ratio of the sought-for indicator to the average value of the indicator on a country-wide scale or a selected group. Indices are a more fair reflection of reality, since they are less dependent on shortcomings in the methods of calculation used, and also reduce the influence of inflationary processes to a measurable extent [8].

In the world practice, there are many methods for assessing the tax potential, the most important of which can be called a method based on a representative system and a method based on gross regional product (GRP) [9].

One of the main methods for assessing the tax potential, as noted earlier, is the "method of a representative tax system". This system was developed by the expert commission of the United States of America on interbudgetary relations [10].

The essence of the use of a representative system as a method of assessing the tax potential is to calculate the amount of payments to the budget that can be collected under the conditions that the efforts of the tax authorities are at an average level, the structure of taxes and their rates are the same in all regions. According to the received data on collected taxes, the total amount of receipts is calculated, i.e. tax potential.

The main advantage of this method is that regression analysis can be used in it. Accordingly, the use of this analysis will reduce the amount of information necessary for measuring the tax potential. Consequently, the analyst will only need data on aggregate revenues in the analyzed region, as well as a set of several variables used in the form of indirect measures of regional tax bases [11].

Despite the existing advantages of the presented method of assessing the tax potential of the region, it has its shortcomings, the main ones of which can be eliminated by improving the tax reporting used. To do this, it is necessary to carry out more operative work in the field of the formation of official information on taxable bases for a number of taxes used in a representative tax system (RNS) [12].

According to the GRP-based method, you can assess the level of the tax potential by using the product of the weighted average tax rate (in this case excluding cities of republican significance, based solely on these areas) for the previous period and the projected GRP value for the period under evaluation.

At the same time, the weighted average tax rate is measured in percent, calculated as "the ratio of the amount of tax liabilities of all regions to the total value of their GRP" [13].

Next, we calculate the tax potential for the above valuation methods for two regions of the Republic of Kazakhstan - Almaty and Karaganda regions.

The RNS method is applied in relation to budget-forming taxes, to which CIT may be attributed in the regions under consideration. The base of taxation, closely related to the volume of receipts of payments for the selected tax, is the profit before taxes (PDN) of companies. The first step is to calculate the weighted average representative rate for CIT. To calculate the regional tax potential of the analyzed