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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.