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L.N. GUMILYOV EURASIAN NATIONAL UNIVERSITY

ҚАЗАҚСТАННЫҢ ТҰРАҚТЫ
ЭКОНОМИКАЛЫҚ ДАМУ МОДЕЛІН ҚҰРУ
ЖАҒДАЙЫНДАҒЫ ҚАРЖЫ ЖҮЙЕСІ

ФИНАНСОВАЯ СИСТЕМА В УСЛОВИЯХ
СОЗДАНИЯ МОДЕЛИ
УСТОЙЧИВОГО ЭКОНОМИЧЕСКОГО
РАЗВИТИЯ КАЗАХСТАНА

THE FINANCIAL SYSTEM IN
THE CONTEXT OF CREATING A MODEL
OF SUSTAINABLE ECONOMIC
DEVELOPMENT OF KAZAKHSTAN

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«ҚАЗАҚСТАННЫҢ ТҰРАҚТЫ ЭКОНОМИКАЛЫҚ ДАМУ МОДЕЛІН ҚҰРУ ЖАҒДАЙЫНДАҒЫ ҚАРЖЫ ЖҮЙЕСІ» атты халықаралық ғылыми-тәжірибелік конференция материалдарының жинағында жас ғалымдар, докторанттар, магистранттар мен студенттер жүргізген өзекті және проблемалық мәселелерді қамтитын авторлық зерттеулері берілген. Басылым студенттерге, магистранттарға, докторанттарға, сонымен қатар қазіргі ғылымның өзекті мәселелерімен айналысатын оқырман қауымға арналған.

В сборнике материалов международной научно-практической конференции, на тему «ФИНАНСОВАЯ СИСТЕМА В УСЛОВИЯХ СОЗДАНИЯ МОДЕЛИ УСТОЙЧИВОГО ЭКОНОМИЧЕСКОГО РАЗВИТИЯ КАЗАХСТАНА» представлены результаты авторских исследований по актуальным и проблемным вопросам, проведенных молодыми учеными, докторантами, магистрантами и студентами. Издание предназначено для студентов, магистрантов, докторантов, а также для широкого круга читателей, занимающихся актуальными проблемами современной науки.

The collection of materials of the international scientific and practical conference on the topic «THE FINANCIAL SYSTEM IN THE CONTEXT OF CREATING A MODEL OF SUSTAINABLE ECONOMIC DEVELOPMENT OF KAZAKHSTAN» presents the results of original research on topical and problematic issues conducted by young scientists, doctoral students, master degree students and undergraduates. The publication is intended for undergraduates, master and doctoral students, as well as for a wide range of readers studying current problems of modern science.

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**IMPLEMENTATION OF TAX ADMINISTRATION IN KAZAKHSTAN:
PROBLEMS AND TRENDS***Zhamieva A.E., Zhagyparova A.O.*

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Андатпа. Мемлекет пен салық төлеушілердің көпвекторлы мүдделеріне қайшы келетін салық салу сипаты осы қатынастарды басқаруды көздейді. Тиісінше, кез-келген мемлекеттің кірістерін қалыптастырудың маңызды көзі бола отырып, салықтар салықтық әкімшілендірудің тиімді жүйесін құруды қажет етеді. Мақалада халықаралық стандарттардың талаптарын ескере отырып, Қазақстанда салықтық әкімшілендіруді жетілдіру перспективалары айқындалған. Мақаланы жазу кезінде салыстырмалы және сипаттамалық сипаттағы әдістер, талдау және синтез әдістері қолданылды. Кейбір проблемалар анықталды және көлденең мониторинг жүйесін қолдану негізінде Қазақстанда салықтық әкімшілендіруді одан әрі жетілдіру перспективалары айқындалды.

Кілт сөздер: салықтар, салық механизмі, салықтық әкімшілендіру, салықтық бақылау, көлденең мониторинг.

Annotation. The nature of taxation, which consists in the contradiction of multi-vector interests of the state and taxpayers, presupposes the administration of these relations. Accordingly, taxes, being the most important source of revenue generation for any state, need to build an effective tax administration system. The article identifies prospects for improving tax administration in Kazakhstan, taking into account the requirements of international standards. When writing the article, comparative and descriptive methods and methods of analysis and synthesis were used. Some problems have been identified and prospects for further improvement of tax administration in Kazakhstan based on the use of a horizontal monitoring system have been identified.

Key words: taxes, tax mechanism, tax administration, tax control, horizontal monitoring.

Аннотация. Характер налогообложения, заключающийся в противоречии многовекторных интересов государства и налогоплательщиков, предполагает администрирование этих отношений. Соответственно налоги, выступая важнейшим источником формирования доходов любого государства, нуждаются в построении эффективной системы налогового администрирования. В статье определены перспективы совершенствования налогового администрирования в Казахстане с учетом требований международных стандартов. При написании статьи были применены методы сравнительного и описательного характера и методы анализа и синтеза. Выявлены некоторые проблемы и определены перспективы дальнейшего совершенствования налогового администрирования в Казахстане на основе применения системы горизонтального мониторинга.

Ключевые слова: налоги, налоговый механизм, налоговое администрирование, налоговый контроль, горизонтальный мониторинг.

The implementation of the functions of any state is directly related to the need to generate revenue sources for the state budget. Tax revenues are the basis for providing the state with financial resources; to solve the problem of filling the budget, it is necessary to use effective tax administration. The problem of filling the budget is especially acute for the economy in conditions when extensive methods of increasing tax revenues have virtually been exhausted. When an increase in the tax burden can lead to a decrease in entrepreneurial activity, the inability of business entities to timely update and introduce new, more advanced technologies and equipment into production. According to President Tokayev, tax administration, as the most problematic block of the new Tax Code, must be completely updated complete digitalization of tax control is planned to eliminate any face-to-face interaction between fiscal authorities and taxpayers [1].

Tax administration as a method of public administration in the field of taxation, helping to implement tax policy, is aimed at reliably ensuring tax revenues to the budget without burdening taxpayers. Today, Kazakh business, due to the development of new technologies and the accessibility of the global Internet, is increasingly integrated into the online environment, developing non-monetary payment meth-

ods, the life cycle of organizations and goods is shortening, and in such a situation, business can quickly transform its interactions with external environment. In such conditions, the existing tax administration system ceases to be an effective control tool, since old, unproductive methods give rise to time-consuming responsibilities for taxpayers. Desk and on-site tax audits are carried out based on an already generated tax return after the tax period, their regularity and depth are limited, and an additional burden on business is possible in the absence of automated tax reporting. Consequently, modern tax control is not able to quickly respond to constantly changing models of taxpayer collaboration, and the potential for growth in its effectiveness in the current conditions is limited.

Modernization of a high-quality tax administration mechanism in Kazakhstan is of utmost importance, since at the present stage we are faced with new difficulties associated with the consequences of the pandemic, political tension in the world, a decrease in real incomes of the population, etc. All this undoubtedly requires a significant increase in budget revenues, which can be achieved by analyzing global trends in taxation and improving tax administration tools.

Tax control carried out by tax authorities, as one of the conditions for effective tax administration, is carried out in the form of a tax audit. According to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, 19,417 tax audits were carried out in 2022, with the amount of additional assessment amounting to 677.3 billion tenge. For 9 months of 2023, 11,423 tax audits were carried out, which is 69.9% less than in 2022. The amount of additional accrual amounted to 257.8 billion tenge, of which 191 billion tenge was collected, which is 89.1% more than in 2022. [2].

As a result of the analysis over the previous 5 years, it was revealed that the impact of tax revenues on the budget is not so significant against the movement of energy prices, that is, there is a constant withdrawal from the National Fund.

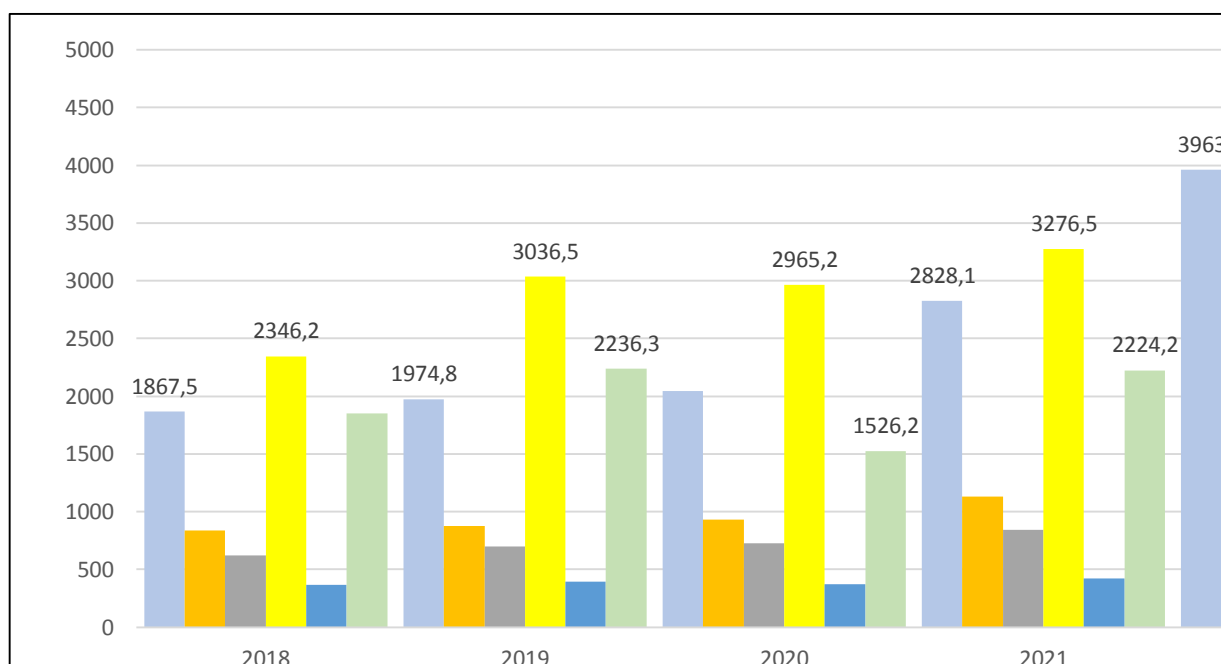


Figure 1 - Dynamics of tax revenues to the state budget for 2018-2022, billion tenge
Note – compiled from source [2]

At the end of 2023, 12.9 trillion tenge was collected in the form of taxes to the republican budget. This is 29% more than in 2022, but the planned 14.3 trillion was not fulfilled. The reasons for the failure to meet the targets include lower oil prices (average price since the beginning of the year is \$82.6, but the budget includes \$85 per barrel), the need to comply with the OPEC+ deal (since May 2023, production in the country has decreased by 78 thousand bbl/year). c) and a further reduction in demand for raw materials due to the recession in the global economy.

At the same time, measures to expand the revenue base and improve tax administration, as well as reduce the share of the shadow economy, were positive. During the implementation of the Comprehensive Plan to Combat the Shadow Economy (70% of 64 measures were completed), over the past 3 years the share of the shadow economy decreased from 27% to 19.8% of GDP, which provided 2 trillion tenge of additional budget revenues. At the same time, the failure to fulfill the budget forecast casts doubt on the possibility of bringing the assets of the National Fund of the Republic of Kazakhstan to the

target of \$100 billion by 2029, while simultaneously increasing the money supply and inflationary pressure in the economy.

One of the main problems of tax administration is insufficient communication between tax authorities and taxpayers. Poor financial literacy and misunderstanding of tax procedures lead to errors when filling out declarations and incorrect resolution of tax disputes. This leads to loss of government revenue and creates negative attitudes on the part of taxpayers. To solve this problem, constant work on information support for taxpayers is necessary. Developing clear and simple instructions, accessible online services for filing returns, educational programs and consultations will help improve communication and increase citizen awareness of tax provisions.

The next problem of tax administration is the so-called “gray” evasion schemes and the corruption component. Some citizens and organizations take actions to evade taxes or obtain illegal benefits. Tax corruption also creates the risk that tax laws are not applied fairly. To combat these phenomena, it is necessary to strengthen control by tax authorities and improve cooperation between various government bodies. Automating the process of collecting and analyzing information about the income of citizens and organizations can help detect tax crimes and hidden income. Transparency and openness in the work of tax authorities can also reduce corrupt practices.

Another challenge is the instability and complexity of tax laws and procedures. Tax laws are complex and confusing, making compliance difficult for taxpayers. The large number of tax rates, exemptions and exceptions creates confusion and requires significant effort when filling out returns and calculating the tax base. To simplify taxation, it is necessary to reform tax legislation and simplify tax payment procedures. Establishing a single set of tax rates and benefits, simplifying tax returns, and using technology to automatically calculate tax bases can greatly simplify the process and reduce tax complexity.

New methods of tax administration and tax control can be systematized into three groups:

- integration of operational control into the tax control system.
- development of a horizontal monitoring system.
- introduction of a mechanism for voluntary payment by legal entities of advance payments of taxes and fees to a single budget classification code [3].

All the above should help strengthen the activities of state regulatory authorities to combat tax debt and take measures against taxpayers who evade paying taxes. In this regard, not only new forms of tax administration are being introduced, but also attempts are being made to introduce a system for assessing the effectiveness of the tax services themselves. The creation of such a system will disseminate the best practices of the most effective tax authorities and, in general, will help improve the quality of tax administration and increase tax revenues to the budget. Tax administration has its own difficulties and problems. With the help of new methods of tax administration and tax control, improved information support for taxpayers, the fight against tax corruption, and simplification of tax procedures, tax administration can be made more efficient and fairer. This will allow the state to collect the necessary funds to ensure its functions, and taxpayers to comply with tax obligations without unnecessary problems and difficulties.

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