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## EVOLUTION AND CURRENT STATE OF LAND TAXATION IN KAZAKHSTAN: PROBLEMS OF ACCOUNTING AND REGULATION

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**Abstract.** *This article examines the main aspects of land tax in Kazakhstan. The study of the historical experience of constructing forms of land taxation for modern Kazakhstan is of great interest, since reforms in land relations presuppose the creation of a new system of land taxation, or tax revenues received by the budget from the exploitation of land. Land tax is one of the most important elements of the system of economic and land relations between landowners and the state. The funds seized in the form of land tax should act as a stimulating factor for better use of land and as a tool for concentrating in the hands of society, by right, the part of the surplus product, primarily differential rent. The article analyzes the dynamics of revenues by the specific weight of the main tax deductions to the budget of the city of Almaty, the current state and features of the land tax. The basic rates are considered, and key problems of land tax in Kazakhstan are identified. Particular attention is paid to the influence of economic factors and changes in legislation on the efficiency of land tax collection. The article also analyzes the prospects for the development of the land taxation system, including possible changes in legislative initiatives and their consequences for the country's economy.*

**Keywords:** *land tax, base rates, land tax system, accounting, regulation, budget.*

**Main provisions.** The article analyzes the key aspects of land tax in Kazakhstan. The study of the historical experience of the formation of the land tax system is of considerable interest, since reforms in the field of land relations are aimed at creating a new tax system that ensures budget revenues from the use of land resources. The article also considers the dynamics of revenues and the share of land taxes in the budget of the city of Almaty, current features of the land tax, base rates and key problems in this area. Particular attention is paid to the influence of economic factors and changes in legislation on the efficiency of taxation. The prospects for the development of the land tax system and possible changes in legislation are analyzed.

**Introduction.** The first division of social labor in the history of mankind was in the form of division into crop production and cattle breeding, which gave a fundamental impetus to the comprehensive development of human civilization. Here and forever, land is the primary means of production in agriculture. Without it, it is impossible to conduct the production process in the industry, therefore, the creation of food products and numerous raw materials. Thus, land is one of the main sources of creating material wealth for society, the most important national wealth of the country.

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In this regard, the task of effective land management is becoming increasingly relevant. One of the tools of such management is land tax, which plays a significant role in generating revenues for local budgets. However, in practice, its share in budget revenues remains low and continues to decline. This raises a natural interest in the reasons for the current situation and possible ways to change it.

The scientific problem this study is aimed at is that the existing land taxation system does not meet current economic realities. Despite the significant potential of this type of tax, it is not actually used as a full-fledged source of financing for local budgets.

There are also gaps in the scientific and applied study of this topic. In particular, the reasons for the stagnation of base rates, the impact of inflation and tenge devaluation on the real fiscal burden, as well as the possibilities of digital monitoring in land administration have been little studied. The issue of transparency of land ownership also remains poorly studied; data on large land owners in Kazakhstan are virtually unavailable.

The purpose of this work is to analyze the current state of land tax in Kazakhstan, identify the main problems of its functioning, and assess the prospects for the development and reform of this system. The city of Almaty, one of the largest megacities in the country, is used as an example.

The methodological basis of the study is the methods of analysis and comparison, work with regulatory documents, statistics and official reports. Particular attention is paid to the dynamics of land tax revenues over the past 25 years, changes in rates, as well as the impact of changes in legislation.

The scientific novelty of the article lies in the fact that for the first time it compares the change in the share of land tax in the budget taking into account inflation and the devaluation of the tenge, assesses the consequences of the lack of rate indexation, and proposes specific steps to improve the transparency of tax administration, including the disclosure of information on large landowners and the use of satellite monitoring to control land use.

**Literature review.** Land tax is considered an important source of replenishment of local budgets, especially in countries with a decentralized system of government. However, in Kazakhstan, it is gradually losing its significance: the share of this tax in budget revenues is decreasing, and its rates have not been revised for years. Modern studies emphasize that this situation is not unique to Kazakhstan, but is quite solvable with the right approach.

Thus, Hoque M.S. (2019) proposes a real estate valuation model that allows you to objectively calculate the tax even with a lack of data, this is especially important for countries with an underdeveloped cadastral system, such as Kazakhstan [1]. The report by Knebelmann, J. (2022) notes that the digitalization of land taxation through satellite monitoring and automatic assessment increases tax collection and transparency [2].

Ali M. and colleagues (2017) note that in developing countries, as a rule, land tax revenue is very low – less than 1% of GDP, but at the same time it has great potential if modern approaches are implemented [3]. For example, Shahariar M.S. et al. (2022) proposed a blockchain solution for transparent land ownership accounting [4].

Kazakh researchers also emphasize that the land tax system needs serious revision. Zhagiparova T.T. (2022) proposes to tax unused land at a differentiated rate – 1% of the cadastral value for the first year of inactivity and 2% for the second, which, in her opinion, will increase the efficiency of the tax and encourage owners to use the land [5]. In addition, the author notes that without an accurate and regularly updated digital cadastre, it is impossible to ensure fairness in taxation. Kurmanova G.K. criticizes the sharp increase in rates without taking into account the market value of land: such measures, according to her, are meaningless and do not perform either a fiscal or regulatory function [6].

The general conclusion of Kazakhstani researchers coincides with international practice: without digitalization, market valuation and regular indexation of rates, land tax



remains a formality and does not bring the desired results. This once again emphasizes the need for reforms that combine technology, transparency and economic feasibility.

**Materials and methods.** This study is based on a qualitative analysis of land taxation, using the city of Almaty, Kazakhstan's largest metropolis, as a case study. The primary method applied was normative analysis, focusing on changes in the Tax Code and other legal acts governing land relations from 1995 to 2025. A comparative analysis was also used to examine how base land tax rates have evolved over time and across different types of settlements. Special attention was given to statistical data: the dynamics of land tax revenues in Almaty's local budget were studied based on official budgetary reports.

The sources of information were the texts of legislation, documents of the "Adilet" system, data on the execution of the city budget, as well as international studies. In addition, macroeconomic indicators such as the inflation rate and changes in the tenge exchange rate were taken into account, since they directly affect the real fiscal burden.

Thus, the study combines normative and economic analysis with case-study elements and provides a holistic view of the current state of land taxation in Kazakhstan using the example of one city.

**Results and discussion.** The analysis of land tax revenue dynamics as a proportion of major tax contributions to Almaty's local budget from 1996 to 2021 (with intervals across various years) reveals a clear trend: although the total land tax revenue in absolute terms has increased slightly over time, its relative share within the city's main tax revenues has steadily and significantly declined. For instance, this share was 2.87% in 1996, 2.01% in 2000, 0.96% in 2005, 0.51% in 2015, and only 0.41% in 2021.

This is explained by the fact that the basic rates of land tax have hardly changed, and if they have increased, they have been one-time in nature, increasing in insignificant amounts. For clarity, Tables 1 and 2 present comparative data from the articles of the Tax Code, reflecting the sizes of basic rates for adjacent land plots for 1995 and 2022 [7,8].

**Table 1** – Basic tax rates for 1995

Type of settlement	Base tax rate (in tenge) per square meter of land occupied by non-residential buildings, maintenance-related structures, sanitary protection zones, technical and other designated areas
Cities:	
Almaty	15,00
Astana	10,00
Aktau	5,00
Aktobe	3,50
Atyrau	4,25
Taraz	4,75
Karaganda	5,00
Kyzylorda	4,50
Kostanay	3,25
Pavlodar	5,00
Petropavlovsk	3,00
Uralsk	3,00
Ust-Kamenogorsk	5,00
Shymkent	4,75
Almaty region:	
cities of regional significance	3,50
cities of district significance	3,00
Akmola region:	
cities of regional significance	3,00



continuation of the table 1

cities of district significance	2,60
Other cities	
of regional significance	85 percent of the rate set for the regional center
Other cities	
of district significance	75 percent of the rate set for the regional center
Settlements	0,50
Villages	0,25
Note: summarized by the authors based on data from source [7]	

Table 1 shows that in 1995, base land tax rates varied depending on the type of settlement. The highest rate was established in Almaty at 15 tenge per square meter, followed by Astana with 10 tenge, and major industrial cities such as Aktau, Karaganda, and Pavlodar with rates around 5 tenge. For towns and villages, the rates were significantly lower – 0.5 and 0.25 tenge, respectively.

This differentiation reflected disparities in cadastral value, infrastructure, and the economic potential of land plots. However, at that time, Kazakhstan was only beginning to form a new taxation system, and the rates did not take into account either the market value of land or inflationary processes.

**Table 2** – Basic rates of land tax in populated areas for 2022

Category of settlement	Base tax rates for lands within settlements, excluding lands occupied by residential properties, including associated buildings and structures (in tenge), per square meter of area
Cities:	
Almaty	28,95
Shymkent	9,17
Nur-Sultan	19,30
Aktau	9,65
Aktobe	6,75
Atyrau	8,20
Kokshetau	5,79
Karaganda	9,65
Kostanay	6,27
Kyzylorda	8,68
Uralsk	5,79
Ust-Kamenogorsk	9,65
Pavlodar	9,65
Petropavlovsk	5,79
Taldykorgan	9,17
Taraz	9,17
Turkestan	7,79
Almaty Region:	
Cities of regional significance	6,75
Cities of district significance	5,79
Akmola Region:	
Cities of regional significance	5,79



continuation of the table 2

Cities of district significance	5,02
Other cities of regional significance	85 percent of the rate set for the regional center
Other cities of district significance	75 percent of the rate set for the regional center
Settlements	0,96
Villages	0,48
Note: summarized by the authors based on data from source [8]	

Table 2 shows the rates for the same categories, but for 2022, 27 years later. Formally, it can be seen that the rate in Almaty increased from 15 to 28.95 tenge – almost 1.9 times. In most other cities, rates also increased, for example, in Shymkent from 4.75 to 9.17 tenge, in Astana from 10 to 19.3 tenge. However, compared to the devaluation of the tenge and the inflation rate, such an increase is extremely insignificant.

As the analysis shows, the basic land tax rates established by the Tax Codes of the Republic of Kazakhstan for the period from 1995 to 2022 increased extremely slightly. In particular, in the city of Almaty, the growth was about 93%, which, against the background of macroeconomic changes, seems insufficient. Over the same period, the national currency has undergone a sharp devaluation: if in 1993 the US dollar exchange rate was 4.69 tenge, then by October 4, 2022 it reached 473.34 tenge. Thus, the tenge has depreciated more than 100 times. At the same time, since 2000, land tax rates for various categories of land have practically not been indexed, which essentially indicates an informal moratorium on their revision [9].

Under such conditions, the real tax burden is reduced, and the fiscal efficiency of the tax is gradually lost. A comparison of the rates of 1995 and 2022 clearly shows that for almost three decades the land tax system has remained inert and opaque. The growth of rates does not correspond to the rate of inflation and devaluation, which means a de facto decrease in the fiscal return on land. Given the potential value of land as a resource for replenishing local budgets, such stagnation creates a barrier to effective tax policy and an additional burden on other sources of income.

For a more complete assessment of the dynamics of the significance of land tax in the local finance system, it is advisable to refer to the statistical data on the budget of the city of Almaty, reflected in Table 3.

**Table 3** – Share of tax and non-tax revenues in the total income of the local budget of Almaty city for 1996-2023

Indicators	1996	2000	2005	2015	2021	2023
Total revenues – thousand tenge	100 13295057	100 37248934	100 <b>104904127</b>	100 432 223 500,1	100 915 854 181,0	100 1304116
Share of major tax revenues, including: thousand tenge	89,21 11861178	91,11 33937269	71,04 <b>74524981</b>	68,02 293 978 711,5	78,06 714 932 939,0	87,787 1144844499,3
Share of Corporate Income Tax: thousand tenge	14,11 1867036	18,81 7009101			25,04 229 297 909,0	26,438 344780992,0



continuation of the table 3

Share of Individual Income Tax:	14,03	28,98	25,59	33,69	28,05	34,278
thousand tenge	1856645	10797754	<b>26846430</b>	145641406,5	256900995,0	447027290,0
Share of VAT:	10,62					
thousand tenge	1412120					
Share of Excise Taxes:	2,24	1,08	1,62	0,8	1,56	1,852
thousand tenge	297352	402998	<b>1701140</b>	3473100,0	14274555,0	24147859,0
Share of Social Tax:		30,50	33,25	23,46	16,52	17,976
thousand tenge		11362300	34875515	101400 000,0	151 347 124,0	234427524,3
Share of Land Tax:	2,87	2,01	0,96	0,51	0,41	0,263
thousand tenge	382191	750051	<b>1011670</b>	2191000,0	3768798,0	3434053,0
Share of Property Tax:	3,17	8,85	7,57	4,67	3,49	2,704
thousand tenge	421190	3299816	<b>7943203</b>	20200000,0	32027393,0	35258724,0
Share of Vehicle Tax:	1,59	2,62	1,69	2,24	1,38	1,335
thousand tenge	210898	978809	<b>1772000</b>	9700000,0	12631384,0	17415306,0
Note: summarized by the authors based on data from source [10]						

The data presented in Table 3 reflect a steady trend of decreasing significance of land tax in the formation of local budget revenues of Almaty city for the period from 1996 to 2023. If in 1996 its share was 2.87% of total tax revenues, then by 2005 this figure dropped to 0.96%, and in 2023 it reached only 0.263%. Thus, the share of land tax has decreased more than tenfold in almost three decades.

Although the absolute amounts of tax have increased, the growth is explained rather by inflation and the expansion of the economy as a whole, and not by the strengthening of the fiscal role of the tax itself. For comparison, over the same period the share of individual income tax increased from 14.03% to 34.28%.

The decreasing role of land tax indicates its actual loss as an instrument of budget policy at the local level. While in developed countries, land tax accounts for up to 40 percent or more of the revenue side of local budgets [11]. It is obvious that there is a pressing need to increase land tax rates.

Reducing the fiscal role of land tax is of particular importance in the context of the implementation of the Concept for the Development of Local Self-Government in the Republic of Kazakhstan until 2025, approved by Presidential Decree No. 639 of August 18, 2021 [12]. This concept provides for a phased fiscal decentralization aimed at strengthening the institution of local self-government and expanding the financial capabilities of its budgets.

One of the key elements of this reform is the creation of independent budgets for rural districts. This is due to the fact that the akim of the rural district is responsible for the rational and targeted use of land plots by owners, all proceeds from the use of land plots must be transferred to the local government budget.

To further expand the revenue base of local self-government in 2022, the following types of taxes and payments will be transferred to this level of the budget: single land tax; land use fees; proceeds from the sale of land; fees for the sale of land lease rights. It will also





provide for the distribution of corporate income tax from small and medium-sized businesses between the region, district and village.

In order to reduce the shadow economy, following the introduction of universal income declaration, the possibility of transferring individual income tax on income withheld at source and the social tax to local self-government budgets will be considered [13]. Additionally, the local self-government budget will be formed from revenues generated by municipal property and the provision of services. This is necessary to ensure that the inter-budgetary system is oriented toward promoting regional self-sufficiency and reducing the dependence of local budgets on targeted transfers from the republican budget.

The ban on indexation of land tax rates seems particularly significant in the context of the historical development of land legislation in the Republic of Kazakhstan. The first regulatory act establishing the right of private ownership of land was adopted in the form of the Presidential Decree of December 22, 1995, which had the force of law [14]. However, it was only with the introduction of the Land Code of June 20, 2003 that private ownership was extended to agricultural land [1]. It was initially assumed that the provision of private ownership of agricultural land would facilitate their active involvement in market circulation, stimulating the introduction of advanced production methods and the rational use of resources. However, practice has shown a different dynamic: the cost of land plots has increased many times over, but this growth was primarily speculative in nature and did not lead to an improvement in the efficiency of land use.

The current Tax Code of the Republic of Kazakhstan retains one of the key principles of taxation: the amount of land tax does not depend on the results of economic and other activities of the landowner and land user. This means that the right of private land ownership comes first [15]. However, this approach deprives the tax of its regulatory function: the tax burden is not related to the efficiency of land use, which reduces incentives for its rational use. Despite the official existence of this provision, it actually means maintaining the fiscal neutrality of the tax and does not contribute to the fight against inefficient land use. In addition, the Land Administration Committee of the Ministry of Agriculture of the Republic of Kazakhstan is the most closed state organization in Kazakhstan and has never published a list of large landowners in the country.

At the same time, in recent years, there have been some shifts towards increasing control over the use of land resources. In particular, the government has developed the possibility of using space monitoring data to identify unused land plots. The corresponding law, providing for the use of satellite images to identify unused agricultural land, was adopted in 2020 [16]. In 2021, space monitoring coverage was extended to the entire territory of the country, as a result of which 40.2 million hectares of unused pastures were identified [17].

At the same time, pasture lands (about 90-95% of lands identified as unused) are not subject to space monitoring. The efficiency of their use is determined by the calculations carried out: data on the number of farm animals registered in a certain area, plans for the development of livestock in this area and a specific settlement, the area of existing plots, etc. [18].

The Qoldau platform currently in operation requires the independent entry of land plot boundaries (field history) by the land user, which are subsequently subject to monitoring. In the course of the work carried out to determine unused lands, facts were revealed when, when independently entering boundaries (field history), discrepancies are allowed in the area and boundaries of lands with the data in the state act and resolution [19]. These discrepancies are allowed due to the lack of digital cartographic materials displaying a generalized image of spatial data by types of lands, agricultural infrastructure. In addition, the elimination of these



inconsistencies is complicated by insufficient institutional support at the level of state policy. Without a clear political decision and the will for systemic transformations, this problem cannot be effectively resolved.

At the same time, the categories of settlements are established in accordance with the classifier of administrative-territorial objects approved by the authorized state body implementing state regulation in the field of technical regulation [8]. However, it is of a formal nature and is not adapted to modern conditions: neither in terms of cadastral valuation, nor taking into account the market value of land. This also hinders the adaptation of tax policy to the real value of taxable objects.

**Table 4** – Basic tax rates on lands of populated areas, with amendments and additions as of 01.01.2025

Category of Settlement	Base tax rates for lands within settlements, excluding lands occupied by residential buildings, including associated structures and facilities (in tenge), per square meter of area
Cities:	
Almaty	28,95
Shymkent	9,17
Astana	19,30
Aktau	9,65
Aktobe	6,75
Atyrau	8,20
Zhezkazgan	8,20
Kokshetau	5,79
Karaganda	9,65
Qonaev	9,17
Kostanay	6,27
Kyzylorda	8,68
Uralsk	5,79
Ust-Kamenogorsk	9,65
Pavlodar	9,65
Petropavlovsk	5,79
Semey	8,68
Taldykorgan	9,17
Taraz	9,17
Turkestan	7,79
Almaty Region:	
Cities of regional significance	6,75
Cities of district significance	5,79
Akmola Region:	
Cities of regional significance	5,79
Cities of district significance	5,02
Other cities of regional significance	85 percent of the rate set for the regional center
Other cities of district significance	75 percent of the rate set for the regional center
Settlements	0,96
Villages	0,48
Note: summarized by the authors based on data from source [8]	

The data presented in Table 4 illustrate that the land tax rates for 2025 remained at the 2022 level. For example, the rate for the city of Almaty is still 28.95 tenge per square meter, as in the previous version. The same applies to most other populated areas.





This indicates the continuation of the inertial approach to tax policy: despite official changes in legislation, there is no real update to the system. Moreover, there are no signs of adapting the rates to the market value of land or taking into account regional differences in infrastructure development, cadastral valuation or building density.

The rates for rural settlements (villages – 0.48 tenge, settlements – 0.96 tenge) also remained unchanged. Meanwhile, it is in these areas that there is a high level of inefficient land use and incentive measures are needed, including through the tax mechanism.

As is well known, agricultural productivity in Kazakhstan remains lower than in Eastern Europe and Russia. Relatively low labor productivity, outdated technologies and small-scale production make it difficult to apply the best international practices in intensive agriculture and to make maximum use of material, labor and other resources. However, with the active support of the government and non-governmental organizations, Kazakhstani farmers will have good opportunities for future expansion. Due to increasing demand from Central Asia, the European Union and Afghanistan, Kazakhstani wheat producers can expect grain exports to reach 10 million tons per year by 2025 [20]. In addition, growing local demand for corn, rapeseed and meat will have a positive impact on the development of local farmers' businesses. This is especially important in the current turbulent geopolitical times, when the threat of global famine is growing.

**Conclusion.** The conducted study showed that land tax in Kazakhstan has lost its fiscal significance over the past decades, despite its potentially important role in generating local budget revenues. Using the example of the city of Almaty, it was found that the share of land tax in the structure of tax revenues decreased from 2.87% in 1996 to 0.263% in 2023, despite the growth in absolute revenues. The main reason was the lack of systematic indexation of rates against the background of high inflation and the devaluation of the tenge. An analysis of base rates for 1995-2025 confirmed their extremely insignificant change and the lack of connection with the market value of land.

Institutional and legal barriers hindering the effectiveness of land taxation were also identified: closed data on land ownership, the formal nature of cadastral valuation, and insufficient use of digital technologies in tax administration. At the same time, international experience and Kazakhstani studies confirm that modernization of the tax system is possible with a comprehensive approach that includes technological, legal and managerial changes.

Based on the analysis, the authors propose specific measures that will help make land tax more efficient and fair. Among them: regular indexation of rates taking into account inflation, transition to market valuation of land using a digital cadastre, setting higher rates for unused plots, openness of information about landowners, as well as the introduction of modern technologies such as satellite monitoring and automated accounting systems.

If the proposed measures are consistently implemented, land tax can again become an important source of income for local budgets. This will help not only distribute the tax burden more fairly, but also encourage owners to use land more efficiently. As a result, the regions will gain more financial independence and stability, which is especially important in the context of ongoing fiscal decentralization.

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## **ҚАЗАҚСТАНДАҒЫ ЖЕР САЛЫҒЫНЫҢ ЭВОЛЮЦИЯСЫ ЖӘНЕ ҚАЗІРГІ ЖАҒДАЙЫ: ЕСЕПКЕ АЛУ ЖӘНЕ РЕТТЕУ МӘСЕЛЕЛЕРІ**

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**Түйін.** Бұл мақалада Қазақстандағы жер салығының негізгі аспектілері қарастырылады. Қазіргі Қазақстан үшін жерге салық салу нысандарын құрудың тарихи тәжірибесін зерттеу үлкен қызығушылық тудырады, өйткені жер қатынастарындағы реформалар жерге салық салудың жаңа жүйесін құруды немесе жерді пайдаланудан бюджетке түсетін салық түсімдерін болжайды. Жер салығы жер иелері мен мемлекет арасындағы экономикалық және жер қатынастары жүйесінің маңызды элементтерінің бірі болып табылады. Жер салығы түрінде ұсталған қаражат жерді жақсы пайдаланудың ынталандырушы факторы және артық өнімнің бір бөлігін, ең алдымен дифференциалды



рентаны құқық бойынша қоғамның қолында шоғырландыратын құрал ретінде әрекет етуге тиіс. Мақалада Алматы қаласының бюджетіне түсетін негізгі салық шегерімдерінің үлес салмағы бойынша түсімдер динамикасы, жер салығының қазіргі жағдайы мен ерекшеліктері талданған. Қазақстандағы жер салығының негізгі ставкалары қарастырылып, негізгі проблемалары анықталды. Жер салығын жинаудың тиімділігіне экономикалық факторлардың және заңнамадағы өзгерістердің ықпалына ерекше назар аударылады. Мақалада сондай-ақ жер салығы жүйесін дамыту перспективалары, оның ішінде заңнамалық бастамалардағы ықтимал өзгерістер және олардың ел экономикасы үшін салдары талданады.

**Түйінді сөздер:** жер салығы, базалық мөлшерлемелер, жер салығының жүйесі, есеп, реттеу, бюджет.

## **ЭВОЛЮЦИЯ И ТЕКУЩЕЕ СОСТОЯНИЕ ЗЕМЕЛЬНОГО НАЛОГООБЛОЖЕНИЯ В КАЗАХСТАНЕ: ПРОБЛЕМЫ УЧЕТА И РЕГУЛИРОВАНИЯ**

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**Резюме.** В данной статье рассматриваются основные аспекты земельного налогообложения в Казахстане. Изучение исторического опыта построения форм земельных обложений для современного Казахстана представляет большой интерес, поскольку реформы в земельных отношениях предполагают создание новой системы обложения земли, или же налоговых доходов, поступающих в бюджет от эксплуатации земли. Налог на землю является одним из важнейших элементов системы экономических и земельных отношений между землевладельцами и государством. Средства, изъятые в виде земельного налога, должны выступать стимулирующим фактором лучшего использования земли и инструментом сосредоточения в руках общества по праву принадлежащей ему части прибавочного продукта, прежде всего дифференциальной ренты. В статье проанализированы динамика поступлений по удельному весу основных налоговых отчислений в бюджет города Алматы, текущее состояние и особенности земельного налога. Рассмотрены базовые ставки, выявлены ключевые проблемы земельного налога в Казахстане. Особое внимание уделено влиянию экономических факторов и изменений в законодательстве на эффективность взимания земельного налога. Также в представленной статье анализируются перспективы развития системы налогообложения земельных участков, включая возможные изменения в законодательных инициативах и их последствия для экономики страны.

**Ключевые слова:** земельный налог, базовые ставки, система земельных обложений, учет, регулирование, бюджет.

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