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THE TAX PARADOX AND ITS FEATURES

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Annotation. *The study examines the tax system, the current tax situation and some problems and difficulties of the tax system, the main tax indicators and the economic impact of taxes in the country. The state uses taxes as a powerful economic mechanism during the development and stabilization of the economy. Taxes are one of the manifestations of the sovereignty of the state. The tax system is the relationship of aggregate taxes that have developed in this state under the influence of socio-political and economic conditions. There are many new problems and needs in the economy of our country related to the transition to market relations. They have justified new specialists and new theoretical and practical disciplines, including the taxation system. The relevance of the topic is characterized by the total amount of calculations with taxes in the republican budget of domestic Kazakhstan. An urgent issue today is the tax paradox focused on market relations, as well as the affiliation of tax policy to the economy and social spheres used in the process of regulating the economy during the transition period. Study of the state of the tax system in Kazakhstan, analysis of the place and role of taxes in ensuring the economic stability of the state. The theoretical aspect of the tax system of the Republic of Kazakhstan is considered, i.e. the macroeconomic essence, meaning, functions, principles of taxation and the share of taxes in the State Budget of the Republic of Kazakhstan are reflected. The development of the tax system of the Republic of Kazakhstan is considered, the existing tax reforms, the new Tax Code for today and the prospects for the development of the tax system in Kazakhstan are discussed.*

Keywords: *taxes, taxation, tax paradox, the paradox of thrift, taxation problems, preferential procedure, incentives, tax maneuver, budget revenues, budget expenditures.*

Main provisions of the article. Evolving, taxes have overcome the path of reforming the functions of money from a means of payment to a measure of value.

In the conditions of the market sphere, taxes are considered the monopoly price of the state in terms of the implementation of its assigned functions and tasks. The state accepts taxes in return for services provided in the form of public expenditures [1]. The taxation system, in fact, can be called one of the paradoxical.

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A paradox is considered an unexpected or unforeseen phenomenon that may differ from traditional theories and norms.

The basics of the tax paradox, the consequences of paradoxical decisions in the taxation system are considered. The influence of the paradox of thrift on the effectiveness of the tax paradox is analyzed. The degree of influence of the tax paradox on the level of formation of the revenue part and the use of the expenditure part of the state budget in the conditions of economic development is established.

Introduction. Taxation means not only the mechanism of establishing and collecting taxes, but also the whole integrity of tax relations related to the introduction, adjustment and cancellation of taxes, the resolution of controversial issues, while the paradox of taxation is considered actions and decisions that do not correspond to theoretical attitudes and contradict the foundations of taxation.

Examples of paradoxical solutions to existing taxation problems are the following:

- reduction or increase of types of taxes [2]. Often, a large number of taxes affects the level of taxation and creates the basis for a high tax burden on taxpayers, in this context it is more appropriate to apply a method of reducing types of taxes or optimizing them, which will ultimately reduce the tax burden and create a stimulating environment for business, which means that they will increase budget revenues.

A low number of taxes affects the level of taxation, if new objects of taxation have appeared in a certain field of activity, it is necessary to introduce a new tax or combine existing taxes in order to optimize or increase the level of taxation, according to the principle of fairness, which assumes that each taxpayer must pay tax in proportion to his income. This will serve as an additional source of accumulation of state budget funds;

- high or low level of tax administration. For any taxpayer, an acute problem is considered to be associated with additional costs in terms of paying fines and penalties, in case of late payment or tax evasion.

The amount of administration varies from country to country, European countries purposefully adhere to the policy of high administration, the countries of the post-Soviet space adhere to a restrained level of administration. If there is a strict administrative procedure in a high-income country, this disciplines and educates law-abiding taxpayers, however, it may affect the growth of arrears of administrative payments, which negatively affects the revenue side of the budget. In a country with an average, even low-income level, there is an administrative procedure involving relaxation in punishment, a low level of tax administration, such a situation is associated with a high level of violations, lack of payment discipline and an increase in the arrears of the revenue part of the budget.

Both in the first and in the second case there are disadvantages that play a negative role in the implementation of fiscal policy, in this situation, it is more reasonable to choose the most optimal and balanced tax administration procedure that promotes the interests of both parties, both the taxpayer and the tax authority. It is in such a situation that a favorable outcome is possible, which will manifest itself in increasing the discipline of taxpayers in the performance of tax obligations, and in the case of some violations, in the timely payment of administrative fines.

Methodology. Recently, processes have often taken place in the world that, one way or another, affect the economic situation in the country, the well-being and well-being of society, such processes include the financial crisis, pandemic and others. In such conditions, as a rule, society begins to behave differently, not as it was before, people involuntarily save on the ex-



penditure part. So, when many people start saving at the same time, this can lead to a decrease in economic development indicators.

In such a situation, it is necessary to shake up economic indicators due to a measure that affects the level of supply and demand, unemployment in the country. Historically, the collaboration of processes was the basis of the anti-crisis policy laid down in the studies of the paradox of thrift by John Maynard Keynes. In such conditions, people try not to spend all their income, some accumulate due to savings, uncertainty is accompanied by an increase in savings.

Of course, for an individual or a family, this is to some extent a positive phenomenon, but if everyone becomes thrifty at the same time, it can contribute to the emergence of risk and a decrease in economic indicators, this fact causes the paradox of thrift.

The economy of society based on a reduction in consumption leads to a reduction in demand, and hence supply, to unemployment and a reduction in the revenue side of the budget, all this further constrains consumption and production, the economy is gradually involved in the stagnation stage.

Recently, in Kazakhstan, as in other countries, the paradox of thrift has become the most relevant, it has manifested itself against the background of the COVID-19 pandemic. The pandemic crisis has contributed to a real increase in savings rates in all countries, exceeding the figures of the decade. Projecting the situation with the theory of economic cycles, it can be noted that the beginning of 2020 was the starting point of the process of raising total volumes and the growth of savings. Further, after the rise, the indicators reached the stage of stability and lasted for some time in the conditions of increased quarantine measures, later, at the moments of weakening of these measures, the indicators were rebuilt to the level of the decline stage.

Over the past 2 years, this process has been in the trajectory of the economic cycle, depending on the conditions, it has passed through all stages of cyclicity, which negatively affected the growth of the economy and the need to strengthen measures related to the prevention of the paradox of thrift.

If we talk about the amount of savings, then not everyone is inclined to this process. When it comes to ordinary savings formed not under the influence of quarantine measures, as discussed above, they are often formed based on the process of accumulation and acquisition in the future period of a larger purchase.

In terms of preventive savings, Milton Friedman's permanent income hypothesis is considered to be quite significant, the essence of which is that all purchases depend not only on the income received for the current period, but also on the planned income in the future. When an unfavorable situation is observed in the country due to various external and internal factors, even in the case of an increase in the income part, a person develops a need for savings, perhaps even in larger volumes than they were before [3].

Noteworthy in this aspect is the fact that income is divided into permanent and temporary. Permanent implies a stable income that a person will have regardless of the circumstances prevailing in the country, temporary in contrast, is not permanent, short-term in nature. At the same time, savings have features of deferred consumption, permanent income is equal to the average current income, which means that consumer spending and the level of consumption in the future are realized depending on it [4].

Results. Summarizing the features of the paradox of thrift, we can draw a comparative parallel with the tax paradox, the paradox of thrift directly or indirectly affects the result of the tax paradox.

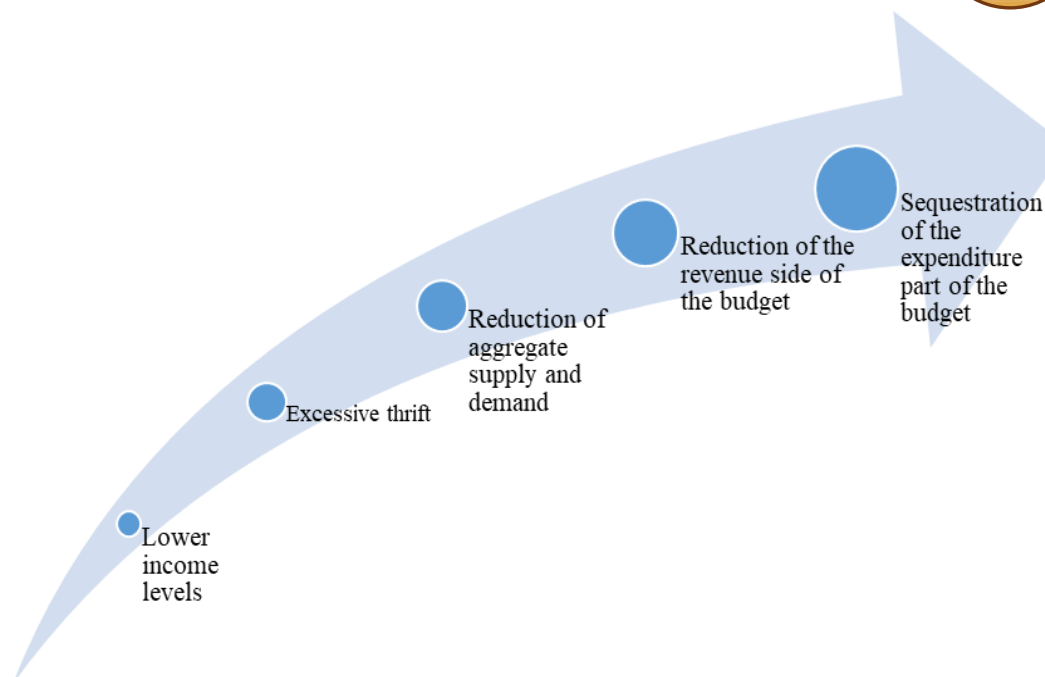


Figure 1. - The algorithm of the tax paradox in the conditions of the paradox of thrift
Source: compiled by the author himself

Excessive thrift, formed under the influence of a decrease in income, creates a platform for reducing aggregate supply and demand and subsequent reduction of the revenue side, therefore, a low accumulation rate leads to a reduction in financing of functions and tasks assigned to the state, and most importantly, to a decline in economic development. Considering the situation, as a counterbalance, it can be noted that income growth leads to a reduction in thrift and an increase in purchasing power, as a result, an increase in business indicators, an increase in the revenue and expenditure parts of the state budget, ultimately an increase in living standards and economic growth.

The concept of a tax maneuver is often used in the economy, its application in a crisis is considered urgent, but it can also be applied at the usual pace of economic development, to stimulate economic indicators. For example, an indefinite reduction in taxes in a certain industry, or a reduction in income tax for certain companies that meet the requirements established by the authorized body, at the first stage, will most likely lead to a decrease in the revenue side of the budget.

However, the creation of a favorable environment for activities creates additional incentives for diversification of production, expansion of the scope of implementation, such an alignment of the process is likely to lead to an increase in the revenue side of the budget, and therefore to an effective result of the tax maneuver. In fact, the state treasury will receive not only the lost income, but also additional tax revenues from newly created companies in this industry. If dozens of companies operated in the country before the introduction of the preferential regime, then after the creation of favorable tax conditions, potential taxpayers will have an additional incentive to carry out business activities in the privileged sphere [5].

Conclusions. Quite relevant today is the need to apply narrative economics approaches in terms of tax optimization, since they can affect people's mental activity, and hence the effectiveness of their economic decision-making [6].



Narrative prerequisites for the effective effectiveness of the tax paradox:

- implementation of clear tactical tasks aimed at the implementation of the taxation strategy;
- determination of the rational time interval in the tax maneuver;
- constant monitoring of the growth and decline of tax indicators;
- application of the tax risk management system;
- compliance with the interests of participants in tax legal relations;
- reducing the level of the shadow economy.

If the taxation policy adheres to the narrative assumptions presented above, the probability of a favorable outcome and the effectiveness of the tax paradox is quite high.

Thus, the tax paradox can manifest itself both in a negative and in a positive impact on the development of the taxation system, the level of revenues of the revenue and expenditure part of the budget of any state depends on how well approaches are chosen in solving existing problems.

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САЛЫҚ ПАРАДОКСЫ ЖӘНЕ ОНЫҢ ЕРЕКШЕЛІКТЕРІ

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Түйін. Мақалада салық жүйесінің даму ерекшеліктері зерттелген. Парадокс ұғымы және оның салық салу жүйесінде қолданылуы қарастырылады. Парадоксалды шешімдердің мысалдары, олардың теріс және оң аспектілердегі салдары талданды. Джон Мейнард Кейнстің үнемділік парадоксының мәні туралы түсінік берілді, COVID-19 пандемиясындағы шамадан тыс үнемділіктің ерекшеліктері қарастырылды. Үнемділік парадоксы мен салық парадоксы арасында параллель жүргізілді, үнемділік парадоксының бюджеттің кіріс және шығыс бөлігінің деңгейіне әсер ету дәрежесі белгіленді. Профилактикалық жинақ жағдайында Милтон Фридманның тұрақты табысы туралы гипотезаның маңыздылығы анықталды. Үнемділік парадоксы жағдайында салық парадоксының әрекет ету алгоритмі ұсынылған және талданған. Салықтық маневрлердің мәні және оларды дағдарыс жағдайында қолдану қажеттілігі анықталды. Тиімділікті арттыру үшін салықтық парадокстың тиімділігіне ықпал ететін нормативтік алғышарттардың тізімі ұсынылады.

Түйін сөздер: салық, салық салу, салық парадоксы, үнемділік парадоксы, салық салу мәселелері, жеңілдетілген тәртіп, ынталандыру, салықтық маневр, бюджет кірістері, бюджет шығыстары.

НАЛОГОВЫЙ ПАРАДОКС И ЕГО ОСОБЕННОСТИ

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Резюме. В статье изучены особенности развития системы налогообложения. Рассмотрено понятие парадокса и его применимость в системе налогообложения. Проанализированы примеры парадоксальных решений, их последствия в отрицательном и положительном аспектах. Прокомментирована сущность парадокса бережливости Джон Мейнард Кейнса, рассмотрены особенности чрезмерной бережливости в условиях пандемии COVID-19. Проведена параллель между парадоксом бережливости и налоговым парадоксом, установлена степень воздействия парадокса бережливости



на уровень доходной и расходной части бюджета. Установлена значимость гипотезы перманентного дохода Милтона Фридмана в условиях превентивных сбережений. Представлен и проанализирован алгоритм действия налогового парадокса в условиях парадокса бережливости. Определена сущность налоговых маневров и необходимость их применения в условиях кризиса. Для усиления эффективности, рекомендован перечень нарративных предпосылок, способствующих результативности налогового парадокса.

Ключевые слова: налоги, налогообложение, налоговый парадокс, парадокс бережливости, проблемы налогообложения, льготный порядок, стимулирование, налоговый маневр, доходы бюджета, расходы бюджета.

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