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FEATURES OF TAX ADMINISTRATION IN THE CONDITIONS OF FISCAL REGULATION OF THE ECONOMY

V. Burnasheva

¹Zhetysu University n.a. I. Zhansugurov, Taldykorgan, Kazakhstan

e-mail: givi.gaza@mail.ru

Annotation. *The subject of the study was the economic relations that arise as a result of the implementation by the state of the fiscal function of taxation in order to improve the effective regulation of the economy of Kazakhstan. The aim of the study is a theoretical description of the fiscal function and its impact on economic regulation. The paper substantiates the fact that the fiscal function leads to the financing of public expenditures and serves as a perfect regulator of economic processes in the country. Particular attention is focused on the instruments of fiscal policy, as well as the degree of their impact on the effectiveness of its implementation. The article defines the elements and methods of implementing tax policy, analyzes the goals of significant programs and concepts, and examines the chain of tasks that contribute to the gradual development of the economy. The direct connection between the fiscal function and the sustainable development of the economy of Kazakhstan is determined. The effectiveness of the main components of the study is justified by the fact that the fiscal function creates a platform for state regulation of economic relations in order to develop the economy of the Republic of Kazakhstan.*

Key words: *tax administration, fiscal regulation, fiscal authorities, state revenue authorities, tax services, tax audits, tax violations, budget revenues, budget expenditures, state budget.*

Main provisions of the article.

The experience of the leading countries of the world shows that tax administration, being a superstructure tool, occupies a key place in the system of fiscal administration aimed at implementing state regulation of the economy.

Fiscal administration as a process involves a set of measures related to the implementation of tax administration.

The condition for the stabilization of the financial system of the state is the completeness and stable collection of taxes and other mandatory payments. The implementation of this task is possible with the help of tax administration [1].

The organization of tax administration, the main policy directions and the current state of tax administration are considered.

Theoretical analysis of the problem of the application of the new legislation on cash register equipment as one of the key problems of tax administration at the present stage and recommendations aimed at improving the effectiveness of the application of the new legislation are proposed.



A special emphasis is placed on the receipt of taxes and fees in the implementation of tax planning, which is closely related to the tasks of ensuring the revenue side of budgets at all levels. [2].

Introduction. Henri Fayol's position in the interpretation of administration is unambiguous: foresight, organization, coordination and control are in the usual sense an indisputable area of management. Management and management are closely intertwined. To manage means to anticipate, that is, to take into account the future and develop a program of action; to organize, that is, to build a double-material and social - organism of the enterprise; to dispose, that is, to make the staff work properly; to coordinate, that is, to link, unite, harmonize all actions and all efforts; control, that is, to ensure that everything was done according to the rules and orders given to [1,13 p.]. Tax administration - a system of government tax relations, including the implementation of tax control and tax debt, the provision of information services to taxpayers, as well as prosecution for tax offences of the guilty parties, the consideration of complaints against acts of tax authorities, actions (inaction) of their officials and direct control of the system of tax authorities [3].

Methodology. The topic of tax administration is an object of increased attention, this is confirmed by the fact that many authors have been studying it. So Alpysov M.A., Doctor of economics says that time is constantly changing, which is why conditions become different. Due to the deep immersion of the tax system in economic processes, all the changes taking place in the country, one way or another, affect the dynamics of tax revenues. Therefore, it is important to gradually and systematically improve the tools of tax administration and build the activities of all tax authorities of the Republic of Kazakhstan so that they can change and adapt to new conditions in a short time. As one of the essential indicators ensuring the effectiveness of tax administration is the minimization of administrative expenses for tax collection and control over compliance with legislation. At the present stage of tax reform, the main direction of which is fiscal orientation, a number of shortcomings have been identified in tax administration: insufficient level of elaboration of laws; the presence of flaws and gaps in the principles of tax system management.

The issues of tax administration have acquired particular importance at the present time due to the fact that the main focus now is to reduce the number of taxes, reduce the tax burden and improve the taxation mechanism. The presented work also uses regulatory legal acts of the Republic of Kazakhstan, laws, Internet resources and materials of periodicals. The key method of research was the analysis of regulatory legal acts, namely, tracking changes affecting the new procedure for the use of online sales registers, as well as materials of periodicals. The effectiveness of the method of analyzing laws is confirmed by the possibility of timely monitoring of changes to legislation and highlighting those problems that remain open.

Results. Tax administration, the management of the tax system carried out by the tax authorities of the relevant country, is the basis of the fiscal mechanism of any jurisdiction. Let's consider the features of the management system of the fiscal mechanism of different states.

In countries such as Japan, Malta, Hungary, Portugal, Slovakia and the Czech Republic, initially the tax and customs services worked separately, but later they were integrated or merged [4].

Projecting the experience of foreign countries on the domestic practice of tax administration, it should be noted that in the Republic of Kazakhstan, as part of the implementation of the sixth stage of the formation and development of the tax system since 2016, all efforts have been aimed at improving the quality of tax services and transforming management processes based on the reform of fiscal authorities.

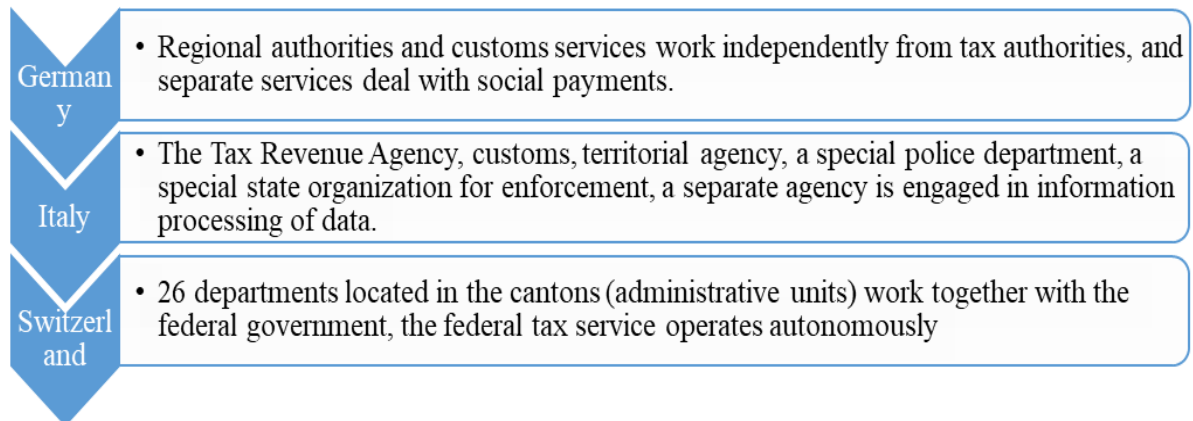


Figure 1. - Bodies that carry out tax administration in terms of administration of foreign countries

Source: compiled by the author

Tax administration is based on the following principles:

- 1) legality;
- 2) improving the efficiency of interaction between the taxpayer and the tax authorities;
- 3) a differentiated approach in the implementation of tax administration based on risk assessment [5, 115 p.].

There are still some problematic aspects in the tax administration of the Republic of Kazakhstan:

- complaints of entrepreneurs against state revenue bodies;
- for the minimum debt, accounts are blocked;
- the reporting acceptance system often freezes;
- export is restricted without proper grounds;
- in order to fulfill the budget at the expense of advance payments, pressure is exerted on bona fide entrepreneurs.

The Government, together with NCE "Atameken", was instructed to develop proposals for radically simplifying and softening tax administration:

- activation of digital solutions and the use of big data and blockchain technologies;
- to exempt individual entrepreneurs from providing tax reports if they use online cash registers and postterminals [6].

Modernization of information systems of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan containing a large aggregate amount of information, as well as integration with databases of other state bodies allowed the fiscal service not only to increase the array of necessary information, but also to conduct more desk checks.

Since July 1, 2017, an amendment has been made to the Tax Code, which gives taxpayers the right to submit written objections to the preliminary results of the tax audit act. And Kazakh taxpayers do not neglect this right.

Changes in the tax legislation allowed not only to improve the quality of inspections and the professional level of audit auditors, but also reduced the number of complaints about notifications of audit results. In addition, with the introduction of the new Tax Code starting in 2018, the number of counter checks has significantly decreased. Since the state revenue authorities can now send requests to persons who carry out transactions with taxpayers. This



practice is also widely used in the Organization for Economic Cooperation and Development [7].

So, in 2020, the state budget received revenues in the amount of 9 trillion. 751 billion tenge or the plan was executed by 102.7%. The republican budget, excluding transfers, received 6 trillion rubles. 561 billion tenge of income or the plan was executed by 100.3%. The revenue plan was exceeded by 22 billion tenge, including taxes - by 16 billion tenge.

In general, due to the pandemic, the decrease in tax revenues in 2020 is estimated at 2.4 trillion tenge. At the same time, 710 billion tenge of additional revenues were provided in the reporting period, mainly due to the improvement of tax and customs administration and digitalization.

With the introduction of the Astana-1 information system, 100% of customs declarations are provided remotely. If earlier transactions between suppliers and buyers could be tracked only at the end of the reporting period, almost six months later, now this can be seen online due to electronic invoices.

As a result, the efficiency of desk control increased by 1.5 times, and therefore 490 billion tenge was independently paid by the subjects to the budget without going to the audit. Since 2020, there has been a widespread transition to the use of an online cash register machine. Currently, the share of online CMC has reached 97%.

The revenues of local budgets were fulfilled by 108% and amounted to 3 trillion. 191 billion tenge. State budget expenditures were executed by 98.1%, republican-by 98.3%, local budgets-by 99.1%. The republican budget has incurred expenditures in the amount of 14 trillion rubles. 234 billion tenge. Non-fulfillment amounted to 241 billion tenge. Of these, 224 billion tenge is the money saved by the Government's reserve and other savings. Not mastered - 15 billion tenge.

In 2021, it is planned to continue taking measures to expand digitalization, including the introduction of blockchain technology for online administration of the correctness of VAT payments, improving the "horizontal monitoring" of large taxpayers, exchanging information with the OECD and international organizations to identify transnational tax evasion schemes.

In accordance with the instruction of the Head of State K. Tokayev to assess the effectiveness of state support measures, the Ministry of Finance has developed an appropriate Methodology and information system. At the moment, there are already preliminary data on 67 measures of state support provided in the period from 2015 to 2019.

In 2021, the effectiveness assessment will cover all financial support measures, the results of which will be used in the future to improve the quality of planning of the republican budget. Local budget expenditures amounted to 8.4 trillion tenge. Not executed - 78 billion tenge. In 2020, the targeted transfers provided for the regions were allocated in full and amounted to 2.2 trillion tenge. According to preliminary data, 99.4% has been mastered at the local level. Not executed - 13 billion tenge, including savings - 2 billion tenge, not mastered - 11 billion tenge. In 2020, the parameters of the republican budget were clarified twice. At the same time, the expenditure part was adjusted according to the budget legislation 8 times at the request of the administrators of the republican budget programs and local executive bodies. At the same time, at the end of the year, there was a lack of development, both at the national level and at the local level, for targeted transfers. In this regard, it is proposed to consider the issue of bringing to justice the relevant officials of State bodies. In 2020, more than 1.4 million people were covered by desk control. Public procurement procedures in the amount of 10.4 trillion tenge. According to the results of the inspections, violations in the amount of 983 billion tenge were prevented. 2,177 audit events were conducted. The audit covered more than 1 trillion tenge of budget funds. Financial violations in the amount of 251 billion tenge were



established, of which 74% are violations in accounting and financial reporting. Violations for 237 billion tenge were eliminated by restoring the supply of goods, rendering services and performing works, reimbursement to the budget and reflection on accounting. To improve and increase the efficiency of the activities of the audit objects, 1,950 recommendations were given [8].

In order to improve customs discipline, Kazakhstan has introduced a full electronic customs declaration and a risk management system that assigns control forms automatically. In 2020, 53.5 thousand violations were detected (in 2019 – 57.1 thousand), as a result, 25 billion tenge was recovered [9].

Among the important aspects of the modernization of the functioning of tax authorities in Kazakhstan are the following:

- * electronic document management (increases the efficiency of collection by means of rapid exchange of information between departments, ensures transparency and control at all stages of interdepartmental interaction);

- * expansion of the range of services that tax authorities now provide to taxpayers, as well as simplification and acceleration of tax procedures (introduction of principles and requirements for the organization of taxpayer services; public awareness of taxpayers - improving financial literacy);

- * transition to new technologies: introduction of an automated control system

- * improving the effectiveness of pre-trial and judicial work (reducing tax disputes both in pre-trial and in courts). The introduction of the institution of mandatory pre-trial appeal in the tax sphere contributes to the development by tax authorities of a unified law enforcement position when considering complaints, taking into account judicial practice when conducting tax control measures

Thus, thanks to the active introduction of modern methods of organizing the work of tax authorities, the quality of their work has improved over the past few years, interaction with taxpayers has improved, the efficiency of tax administration has increased, and information orientation and the development of services available to taxpayers undoubtedly play an important role.

The introduction of modern technologies into the working methods of tax authorities, into the processes of interaction between tax authorities and taxpayers, leads to the search by tax administrations for ways to resolve tax disputes, prevention of tax evasion by joint efforts.

Conclusions. Taking into account the achieved results, the following is proposed for further improvement of the tax administration system in the conditions of fiscal regulation of the economy:

- achieving the effectiveness effect in the activities of fiscal authorities;
- increasing the level of tax culture and increasing the number of conscientious taxpayers;
- improving the quality of tax services provided;
- widespread digitalization of tax administration.

Thus, the identified problems can be eliminated due to the proposed trends in improving tax administration, which will ultimately lead to achieving efficiency in the implementation of fiscal regulation of the economy of the Republic of Kazakhstan.

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ЭКОНОМИКАНЫ ФИСКАЛДЫҚ РЕТТЕУ ЖАҒДАЙЫНДАҒЫ САЛЫҚТЫҚ ӘКІМШІЛЕНДІРУДІҢ ЕРЕКШЕЛІКТЕРІ

В. Бурнашева

І. Жансүгіров атындағы Жетісу университеті, Талдықорған, Қазақстан

e-mail: givi.gaza@mail.ru

Түйін. Мақалада салықтық әкімшілендіруді іске асырудың ерекшеліктері мен қағидаттары ашып көрсетіледі, қазіргі жағдайдағы әкімшілендірудің сипаттамасы мен маңыздылығы түсіндіріледі. Шет елдердің деректері жүйелендірілді және салықтық әкімшілендіруді іске асыру бөлігінде салық қызметтеріне тән негізгі бағыттар қорытындыланды. Мемлекеттік бюджеттің кіріс және шығыс бөліктерін орындаумен байланысты негізгі көрсеткіштердің статистикалық деректері талданды. Салықтық әкімшілендіру проблемалары анықталды және олардың себеп-салдарлық байланысы түсіндірілді. Фискалдық органдардың салықтық әкімшілендірудің кемшіліктері бойынша үздіксіз жұмыс істеуіне байланысты қол жеткізілген нәтижелер негізделген.

Түйін сөздер: салықтық әкімшілендіру, фискалдық реттеу, фискалдық органдар, Мемлекеттік кірістер органдары, салық қызметтері, салықтық тексерулер, салықтық бұзушылықтар, бюджет кірістері, бюджет шығыстары, мемлекеттік бюджет.

ОСОБЕННОСТИ НАЛОГОВОГО АДМИНИСТРИРОВАНИЯ В УСЛОВИЯХ ФИСКАЛЬНОГО РЕГУЛИРОВАНИЯ ЭКОНОМИКИ

В. Бурнашева

Жетысуский университет им.И. Жансугурова, Талдықорған, Казахстан

e-mail: givi.gaza@mail.ru

Резюме. В статье раскрываются особенности и принципы реализации налогового администрирования, прокомментирована характеристика и значимость администрирования в современных условиях. Систематизированы данные зарубежных стран и резюмированы ключевые направления присутствующие налоговым службам в части реализации налогового администрирования. Проанализированы статистические данные ключевых показателей связанных с исполнением доходной и расходной частей государственного бюджета. Выявлены проблемы налогового администрирования и проком-



ментирована их причинно-следственная связь. Обоснованы достигнутые результаты, связанные с непрерывной работой фискальных органов над недостатками налогового администрирования.

Ключевые слова: налоговое администрирование, фискальное регулирование, фискальные органы, органы государственных доходов, налоговые услуги, налоговые проверки, налоговые нарушения, доходы бюджета, расходы бюджета, государственный бюджет.

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TOPICAL ISSUES OF INDIVIDUAL INCOME TAXATION IN THE REPUBLIC OF KAZAKHSTAN

Z. Ilimzhanova

Zhetysu University n.a. I. Zhansugurov, Taldykorgan, Kazakhstan

e-mail: maga.alanov@mail.ru

Annotation. Taxes are legally established payments that business entities and the population are obliged to pay in accordance with the established rules for filling the state treasury. Nowadays, taxes are used by the state to redistribute national income and serve as the main source of state revenue necessary for the implementation of its main functions: the maintenance of the administrative apparatus, law enforcement and social services, financing of the social security system. Also, with the help of taxes, the state can level income inequality among different groups of the population in order to increase their well-being as a whole. Individuals in Kazakhstan are required to pay personal income tax, transport tax, land tax, property tax of individuals. Pensions, sick leave payments and social benefits are formed from these contributions. In addition, individuals bear the burden of paying indirect taxes – value added tax and excise taxes on alcohol, tobacco and petroleum products. According to some estimates, individuals actually pay more than 50% of the amounts of indirect taxes received by the budget of the Republic.

Key words: minimum social standard, individual income tax, minimum wage, standard deduction, subsistence minimum, social function of taxes, social contributions.

Among the elements of state regulation of the market economy, the most complex and confusing for Kazakhstan was the tax system. It is connected with the formation of financial resources at various levels, including the formation of the budget, affects the economic interests of all taxpayers, determines the nature of the relationship between the state and economic entities of the economy.

The tax system of the Republic of Kazakhstan is in constant search, which indicates its shortcomings and the unresolved nature of many of its problems. A new stage in the formation of a market economy dictates the need to reform the tax system that has developed over 2 decades. However, the Tax Code of the Republic of Kazakhstan, introduced in stages, constantly needs to be improved and adjusted, so every year changes and additions are introduced to the tax legislation.