

Modern Tax System of the Republic of Kazakhstan

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Abstract

Globalization of the world economy, which is the process of internationalization and integration of all aspects of economic life, is increasing interdependence and interrelation of the various spheres of the world economy.

With globalization, there is a certain harmonization of tax systems and tax policies. There will be a unification of the tax systems of different countries, requiring coordination of key indicators and mechanisms of taxation of-tion, taxation of investment activity.

The Republic of Kazakhstan, having overcome all the difficulties of transition, began to implement industrial and innovation strategy aimed at diversifying the economy. One of the major trends in the implementation of these tasks is the dynamic economic development in accordance with the requirements of globalization.

Taxes are one of the important tools of government regulation, as the national economy and international integration processes. Under the new conditions the transformation of the tax system of Kazakhstan becoming objective. Therefore, the study of the current state of the tax system and the search for new evidence-based approaches to improve it is an objective necessity.

In the transition to market one of the main tasks of economic reforms carried out in Kazakhstan was the creation of a new type of tax relations between the state and the taxpayer, which is mainly provided through the tax system. Create tax system had virtually from scratch, in the absence of sufficient domestic experience.

This article deals with the historical background and economic entity, as well as the structure of the tax system of the Republic of Kazakhstan. The analysis and the evaluation of a modern tax system of Kazakhstan has been held. Based on the experience of economically developed foreign countries, highlights the impact of globalization on the tax system.

Keywords: taxes, tax system, the tax mechanism, harmonization of tax relations

1. Introduction

Tax is the main financial source of existence of any state. After all, the state should have the funds for the maintenance of its system, the expenses incurred in the course of their duties. State the same activity by its nature refers to management activities, during which the new value in the form of goods or services is not created. Specific work of civil servants, as well as the entire state apparatus, in general, does not create such a product (goods or services), which are the expression of the value of money. Because of this, the state is forced to search for them on the side. There are many methods of making money on the centralized state needs, but the main ones are the taxes. The concept of tax was formed for centuries. To date, in principle, everyone has at least a general idea of the tax and will be able to name a number of its characteristic features: commitment, gratuitous and irrevocable, money (property) nature, payment of taxes to the state income tax, and the need in the formation of the state budget. All these signs reveal only certain aspects of the concept of tax on certain of its parameters, its general essential characteristics.

Despite the long history of taxation, numerous developments on taxation, the question about the concept of “tax” remains controversial. To understand the essence of taxes are important works of English economists Adam Smith (1723-1790 gg.) And David Ricardo (1779-1823 gg.). Adam Smith (1935), whose views were formed the cornerstone of the foundation of tax systems of almost all modern states, said: “Taxes for whoever pays them - a sign of freedom, not slavery”.

Modern Kazakh scientists V. D. Melnikov and V. D. Lee (2001) identified taxes as compulsory payments imposed by the state, levied in certain sizes and in a timely manner.

Tax Code of the Republic of Kazakhstan adopted on 12 June 2001, defines taxes as a statutory state unilaterally mandatory cash payments to the budget made in certain sizes, bearing irrevocable and gratuitous character.

2. Method

The purpose of the study is identification of provisions of tax policy, strengthening effect on improving the efficiency of the economy by improving and practical application of new methods of tax administration.

It is necessary to study the following objectives:

- to analyze the effectiveness of existing theoretical and methodological principles of the tax system and to justify the importance of fiscal policy as a factor of economic growth of economic entities formed with the criteria characterizing the social importance of tax policy;
- to develop measures of tax incentives aimed at boosting investment in the first place innovation activities of economic entities in the light of current trends in the development of tax policy as an important element of economic policy, based on domestic and taking into account international experience;
- to identify the main directions of state tax policies to help regions on the basis of the proposed harmonization of the areas of distribution mechanisms of government assistance to the regions;
- to identify ways of harmonization the process of reforming the tax policy pursued with the norms of various branches of law, to investigate the feasibility of constructing a system of pre-trial settlement of disputes, development of unified decision-making mechanisms;
- to develop measures to enhance the effectiveness of tax policy on the basis of mutual influence of fiscal policy on the functioning of the branches of the economy (for example, the taxation of natural resources) as one of the priorities of fiscal policy;
- to develop a methodology and to identify the components of the tax evaluation of the region's potential, the advantage of which is to reduce the data requirements for the measurement of the tax potential; justify the submission of theoretical and methodological concept of "tax administration", its methods and forms, as a basic tool of practical implementation of tax policy;
- to expand the understanding of the system elements forming this concept, identify problems and suggest promising directions of development of tax administration in Kazakhstan, including to develop recommendations for the use of this tool as a built-in mechanism to counter the advantages of subjects receiving non-competitive economy;
- to identify existing inconsistencies of current and strategic goals of fiscal policy in the field of tax administration, organize existing and develop new ways of using modern information technologies;
- to explore the essence of the concept of tax optimization and minimization in order to detect tax offenses;
- to develop ways of increasing the efficiency of tax control: the creation of a system of effective planning field tax audits and the selection of taxpayers to hold them;
- to develop methods and algorithms for building a system of pre-audit analysis; develop methods to counteract the artificial migration of taxpayers as a way of avoiding taxation.

The subject of research is the totality of economic relations between the subjects of taxation in the process of implementation of state tax policy, their evolution and the prospects for improvement.

The object of the research is determined activity of the state and the tax authorities in the planning, regulation and control in the process of tax revenues to budgets of all levels and state extra-budgetary funds. The object of the study was also in the activities of state bodies on the implementation and improvement of the tax control and the modernization of the tax authorities.

Theoretical and methodological basis of the research are the fundamental assumptions of economics, the dialectical method of cognition, a systematic approach to analyzing the economic situation, the works of the founders of the science of the above taxes and local scientists, as well as achievements of domestic and foreign theory and practice in the field of finance and taxes (Barrios, 2014).

The study is based on the methodology of scientific knowledge, systems analysis, and theory of taxation. Used methods are the scientific abstraction, generalization, comparison, analysis and synthesis, group, formalization, historical and logical analysis of the theoretical and practical material.

Information and empirical base of the study served as a legislative and regulatory, methodological, methodical and instructional materials; statistics tax, financial bodies and statistics; data from international, all-Kazakhstani, republican specialized periodicals; materials of international and all-Kazakhstani scientific and practical conferences, seminars and symposia; theoretical and practical materials contained in the works of Kazakhstan and foreign experts on taxation.

The scientific novelty of the thesis is to develop the scientific problem of the influence of tax policy on the efficiency and pace of economic development and the creation of conditions aimed at boosting investment and innovation activities of businesses, in order to solve social problems through the progressive development of theoretical, scientific and practical methods and tools for the optimal combination of tax and the mobilization of non-tax areas of government revenue.

The concept and proved the best mechanism for the effect of tax policy on economic and social development of the country by means of theoretical and methodological and practical solution to the problem of influence of tax policy on the security of the regions own resources, through the development of forecasting techniques and the use of tax potential of the region to increase tax revenues; by developing a system of incentives and regulation of the expanded reproduction of capital in the industry overflow example of branch management; by addressing the problem of the use of reserves of the existing system of tax administration in the area of tax control, particularly in terms of organizing and conducting the tax control.

3. Results

In summary, we can give the following definition of taxes. Tax - a compulsory payments imposed by law, imposed on businesses and individuals in a certain size, in certain terms in the state budget.

The essence of the taxes shown through its' functions:

Historically, the first is the fiscal function of taxes, providing the money is transferred to the state budget. Fiscal function of taxes is common to all states in all periods of its existence and development. With the help of public money funds are formed and created the material conditions for the implementation and functioning of the state.

The second function of taxes - regulatory - arises from the expansion of the state's economic activity. It targets the development of the national economy in accordance with the adopted programs. It uses a variety of forms of taxes, change their rates, methods of collection, benefits and discounts. These regulators affect the structure and proportions of social reproduction, the amount of savings and consumption.

The control function of taxes is to provide a certain objective possibilities for the implementation of state control over the formation of its financial base, impact on the reproductive process. The existence and effect of the control functions are laid objective conditions for the organization and conduct of fiscal control over all economic processes within the state.

The tax functions are modified together with the state and the role it seeks to play in the national economy, and also depend on the model of the economy. But in all circumstances, taxes are a source of the state's existence and way of financing its activities.

The economic essence of taxes is that they are a part of the production relations to withdraw a certain percentage of national income from businesses and the population, which is accumulated by the state to perform its functions and tasks.

The collection of all taxes imposed by the state, organizational forms and methods of their construction, the tax mechanism and tax authorities of a tax system.

There are different definitions, that scholars - economists give to the tax system in the economic literature.

In the financial and credit encyclopaedic dictionary, compiled under the editorship of Professor A.G. Gryaznova, the tax system provides the following definition: "the tax system - a set of tax forms and methods of their establishment, modification and cancellation, payment and application of measures for their payment, tax control, as well as the prosecution and the application of sanctions for violation of tax legislation (Gryaznova, 2004).

Here are the following elements of the tax system: a set of tax principles of the tax system, method of payment and methods of forming taxes, order changes and cancellations tax forms tax control.

The dictionary of banking and financial terms compiled by Kazakhstan authors, the tax system is defined as a combination of three factors: taxes, fees and charges; laws and by-laws and institutional infrastructure charges and taxes (Mamyrova, 1999).

Renowned scientist A.B. Zeynelgabdin provides the following definition to the tax system: "The tax system is a set of state financial relations with legal entities and individuals, taxes and fees, forms, methods and means of taxation, legal acts on the latter, and a set of controls and tax services, to govern the financial relationship" (Zeynelgabdin, 1995).

In our opinion, all statements are correct, however, from the standpoint of the substance and content of taxes we think, the position of A. B. Zeynelgabdin increasingly characterizes the economic content of the tax system. The tax system is a complex structure consisting of several components. First of all, a set of financial relations arising between the state and taxpayers about the formation of a centralized state income, i.e. taxes.

Another component of the tax system - tax mechanism, ie. E. A set of methods and techniques of taxation, as well as regulatory and legislative acts; The next important element of the tax system: a set of controls and tax services.

Each of the constituent elements of the tax system in some way affects the efficiency of the tax system, they must be considered as a whole and in the interaction.

A comprehensive study of all the elements of the tax system in the Republic of Kazakhstan in modern conditions, no doubt, allows to evaluate the country's fiscal system, identify its shortcomings, to make recommendations to improve the taxation mechanism contributing to create a competitive tax system.

Laws of formation of the tax system determine the basic principles and rules for the functioning of economic relations, the observance of which makes it possible to use existing economic potential of society and neutralize the possible negative effects of taxation. Incorrectly formulated principles of taxation distorts the causal relationships, lead to the concentration of the elements of subjectivity in the taxation system and the instability of the entire socio-economic system. In this connection, the formulation and implementation of the principles of taxation must be in accordance with the laws of a tax policy that provides a robust tax systems at different levels in a little predictable changes in the market economy. Taxation system, built in accordance with the principles that reflect the objective requirements of linking the formation of the tax system with qualitative and quantitative parameters of general economic development, will reduce or neutralize the negative effects of the current system of taxation. Creating a system of taxation is also based on internal conditions, particularly the development and economic interests of each country, that is, take into account specific features.

In countries experiencing the bourgeois revolution at the end of the XVIII century, went into practice the principles of universality of taxes, their proportionality.

The progressive development of the theory of tax at the time was associated with the formation of the classical school of finance, which was based on classical political economy. The most significant work in the field of taxation in this period was known book of Adam Smith, "The Wealth of Nations" (1776). In it, the author wrote: "The citizens of the state should, if possible, and accordingly their ability to be involved in the content of the government, ie, respectively, income, how they enjoy under the protection of the state. Tax, which is obligated to pay every single person should be precisely defined, and not arbitrary. Term of payment, method of payment, the payment amount - all this must be clearly and definitely for the payer and for every person. Where it does not, every person liable to this tax is given to a greater or lesser extent, in the power of tax collectors, which can burden the tax for every failed him payer.

The exact definition of what each individual person must pay taxes on the issue of taxation is a matter of such importance that a considerable degree of irregularity, as, according to scientists, it is clear from the experience of all peoples is much lesser evil than a very small degree of uncertainty. Every tax ought to be levied at the time and in the manner, when and how the payer should be most convenient to pay it. Every tax ought to be so conceived and designed so that it took and kept out of the pockets of the people as little as possible over and above what it brings to the state budget. "The tax may take or keep out of the pockets of the people much more than what he brings to the state treasury in the following ways: firstly, its collection may require a larger number of officials whose salaries are able to absorb most of the amount that brings the tax, and extortion which may be chargeable to the people of an additional tax. Second, it can interfere with the position of the labor population and let him deal with those fisheries that provide livelihood and work of many people. Obliging people to pay, it can thereby reduce or even destroy the funds that would enable them to these payments with greater ease. Third, confiscation and other penalties faced by poor people who try to evade taxes, it is often ruining them and thus destroys the benefits that society could gain from the application of their capital. Unreasonable tax creates a great temptation to smuggling and penalties for smuggling should be strengthened in accordance with the temptation. Contrary to all the usual principles of justice law first creates the temptation, and then punishes those who yield to it and that it increases the punishment accordingly to the very circumstance which, of course, would

be to soften it - namely, respectively, the temptation to commit a crime. The apparent validity and usefulness of these provisions drew the attention of more or less all the nations" (Smith, 1935).

So, from the above quotation we can derive four basic principles of Adam Smith, not outdated and to our time:

1. The principle of justice, claiming universality and uniformity of taxation tax between citizens in proportion to their income. The principle of equity in taxation is considered in 2 ways:

- a) the achievement of "horizontal equity" - income nalo-payers should be taxed uniformly on equal terms;
- b) compliance with the "vertical equity" - taxation of income should be done with the use of differential rates on a progressive scale for the redistribution of the income;

2. The principle of certainty, which requires that the sum, method and time of payment were exactly known in advance to the payer;

3. Principle convenient to assume that the tax should be levied at such time and in such a way that pose the greatest convenience to the payer;

4. The principle of economy (the principle of cheapness), is to reduce the costs of collecting the tax, in the rationalization of the tax system.

Down at the time the tax system was slightly streamlined tax-paying unit and characterized by almost no data to determine the financial situation of the various categories of taxpayers, which determines a very primitive methods of taxation.

Principles formulated by A. Smith, with universal, universal, refined and developed by D. Ricardo, A. Wagner, N. Turgenyev, A. Sokolov, M. Alexeenko, P. Samuelson, B. Tverdokhlebov, T. Yutkina.

After studying the existing views of scientists on the principles of the tax system, we propose the following set of tax rules which should be taken into account in the national tax system: the classical principles (equity, uniformity, convenience, low cost); economic and functional principles, which include stable-ness, stability, ban retroactive tax laws; the pursuit of universal taxation; enter only the redistribution of income tax forms; one-shot collection of taxes; neutrality, transparency, discrete tax (object rates); equal to the voltage of the tax burden for all subjects of taxation; the unity of the tax system. The basis of the modern tax system in the Republic of Kazakhstan on the following principles:

1. The principle of compulsory taxation

The taxpayer is obliged to execute arising before the state tax liabilities in accordance with the assessive legislation in full and on time.

2. The principle of certainty of taxation

Taxes and other obligatory payments to the budget of the Republic of Kazakhstan should be defined. Certainty is the possibility of establishing tax in the tax laws of reason and order of appearance, performance and termination of tax liability of the taxpayer.

3. The principle of fair taxation

Taxation in the Republic of Kazakhstan is universal. Tax benefits of individual character are prohibited.

4. The principle of transparency of tax laws

Normative legal acts regulating the issues of taxation, must be published in the official publications.

In establishing the tax to the state face a number of questions which can not be done without taxation. These are the questions: Who will be the taxpayer? For what? In connection with what? What is a person to pay tax? In what time frame should pay taxes? And so on.

Reform of the tax and fiscal system of Kazakhstan on the eve of the XXI century has highlighted the need to further develop theoretical research in the field of taxation and taxation. History of the tax system of the USSR, especially in the period of the New Economic Policy (NEP), once again shows us that new - it is well forgotten old. Creating and reforming domestic tax system in a market economy requires a careful study of the experience of financial reforms in the late XIX century and early XX century, which allows us to efficiently and effectively use the experience of developed foreign countries in taxation.

Creating a tax system based on new principles - the process is extremely complex, multi-step, calculated over a long period. One of the problems in the tax system of modern Kazakhstan, in our opinion, is the lack of serious theoretical basis of taxation. In the socialist era, the problem is actually seriously no one did. This had its reasons.

Under the rule of socialist property and planned economy, when it was established goal - the creation of the world society without a single tax, tax relationship developed, and there was no need for the study of taxes and taxation.

The tax system is complex, multi-faceted system consisting of several independent components, which in turn are closely linked, which aim to balance the interests of the state and taxpayers. Nature, structure and role of the tax system is determined by the socio - economic structure of society. Organization and objectives of the tax system are determined by the state, taking into account the achieved level of development of the productive forces and production relations.

In the construction of the tax system has a range of special significance taxes, management techniques, i.e., specific tax mechanism. The tax system should be free from the few effective tax collection which is more expensive, much higher than the amount of tax revenue. Kazakhstan's tax system has negative results of such minor taxes and fees were operational in 1992-1995.

The main problem of creating an efficient tax system has always been considered the choice of sources of taxation and tax rates which depend on the establishment of a real tax regime. In this case, it should be noted that any tax should bear the burden of regulating and stimulating inherent tax as an economic category. To the tax system to function realistically, with a certain effect, considerable importance is the establishment of an appropriate tax mechanism.

Radical changes in the economy of Kazakhstan took place the last twenty years, and raised the tax system of Kazakhstan. The tax system of the Republic of Kazakhstan got its start in 1992, its development has gone through several stages, change it seriously: the tax legislation enshrines the principle of taxation, a mechanism of taxation, a system of tax administration, tax worked out the relationship between the state and taxpayers. All this led to the creation of the tax system of the country on a completely new basis, and close to the international standards.

Globalization of the world economy is a process of internationalization and integration of all aspects of economic life, comprehensive interdependence and interrelation of various spheres of the world economy. As a result, the global economy will gradually become a single market of production factors.

Economic globalization creates additional problems in conducting financial and tax policy.

With globalization, there is a certain harmonization of tax systems and tax policies, will unify the tax systems of different countries, requiring coordination of key indicators and mechanisms of tax systems, tax law in different countries, the problems of double taxation, taxation of investment activity.

Economic integration within the European Union demonstrates that taxes under state regulation began to play a qualitatively new role, ie, have appeared outside the tax function. A new feature of the tax can be characterized as an integration function, aimed at regulating foreign trade and foreign trade operations. Taxes are one of the tools for creating a common economic space of the associated regional economic and political interests.

In this respect the policies of developed countries can not be an example for Kazakhstan. It is common knowledge that these countries are exporters of capital and technology, it is beneficial global openness of national markets, they are in favor of preferential taxation of its citizens and capital operating in other countries, and are not afraid to use it at higher rates as part of their tax systems (which are compensated comfortable living conditions and high levels of social benefits for the citizens of these countries).

4. Conclusion

The practice of tax law and the theoretical conclusions obtained in the study allow us to conclude that, in spite of its positive role in the development of the tax process (Weber, 2014).

Kazakhstan Tax Code does not fully take into account all the realities and peculiarities of the current conditions of economic performance, the legal environment of society.

An important conclusion is that the understanding of the tax authorities as exclusively fiscal authorities does not correspond to modern realities. The challenges facing the tax authorities of the Republic of Kazakhstan are not only monitoring, but first and foremost to ensure the receipt of current payments. Posing the question in this way allows us to formulate objectives of the state tax authorities, monitor their performance, and analyze the results. Solutions to these problems have been developed in the consideration set of problems related to the implementation of tax administration.

As noted earlier, the successful resolution of a number of problems raised would not be possible without addressing the theoretical and practical aspects of issues related to tax administration.

To solve this problem, you must go beyond the understanding of the tax administration only as a system of organizational measures. It is advisable to consider the system (Lang, 2014) of tax administration as a system of government over the complex tax relations.

In this regard, persuasively argues that tax administration - is the most severe social sphere, and therefore weaknesses in the functioning of its negative impact on society as a whole, going beyond just tax relations.

The conditions of the tax administration: the legislative and regulatory framework (Gorazda, 2014), organizational, methodological and logistical framework, grounded influence of the conditions for the control of receipt of payments in the budget for the efficiency of tax administration.

It is displayed imperfection of the organizational structure of tax control subjects, methodological flaws in the software, the low level of development of information and automation.

The current practice summarizes of cooperation of tax authorities with the government, law enforcement agencies and banks in the area of tax control in order to improve its effectiveness.

As one of the most important ways to improve the organization of the tax administration considered to ensure the quality and efficiency of tax control through standardization work. The paper provides concrete developments in this field, formulated clear goals and objectives of the tax administration, presented the process of the administration of its components. The emphasis, in my opinion, should be done with modern control system of tax relations. Without fail, the system should have a clear feedback for a speedy response to changing operating conditions.

Despite significant progress, which reached as the tax authorities for the collection of funds in the budget and improve the monitoring and collection of taxes, the level of these achievements is still insufficient. That is why today at the forefront of the organization of the tax, which includes a set of goals and objectives, ranging from automation and computerization of the tax inspector to test new methods of control and work with taxpayers.

On the level of the tax administration are affected by numerous factors, objective and subjective. The study identified the causes that have a negative impact on the efficiency of tax administration and complicating the work of his subjects in modern conditions.

The solution of the problem is in estimating the parameters of the tax system by examining indicators of the tax burden and to identify the tax potential of the regional economy.

In a broad sense "tax capacity" - is the aggregate amount of taxable resources of the territory. In a narrow, practical, the sense of "tax capacity" is the maximum amount of taxes and levies, calculated in terms of the current legislation.

The magnitude of the tax potential of the area is influenced by many factors - both objective and subjective. The former include the current tax legislation, the level of economic development of the region, its branch structure, the level and dynamics of current prices, volume and structure of exports and imports, etc.

Subjective (Hemmelgarn, 2014) include the regional state tax policy, the number of privileges, postponements, and others.

Accurate assessment of tax capacity to be applied by the authorities in drafting the budgets of various levels in the coming period, and can play an important role in improving the planning of budget revenues.

The analysis of conceptual and methodological approaches to the determination of the tax potential of regions creates prerequisites for the synthesis of their most rational elements, determining the functional dependencies between selected macroeconomic indicators and the status of the tax base and to develop on this basis the corresponding algorithms for objective evaluation of the tax potential in the sectors of the economy and regions of the country. Thus, it will create a reliable base for the growth of tax revenues and improve collection of tax payments and increased efficiency of the system of fiscal planning and forecasting (Cannas, 2014).

Determination of tax potential of the territory to a large extent can help to create a sustainable regulatory framework of the planned regional services on taxes and fees, in turn, provides them with ample opportunity to objectification and streamline the process of obtaining the most suitable for the socio-economic development of the region's tax revenue, increasing incentives taxpayers.

It should be noted that each of the above areas to increase the tax base includes a whole range of problems, deciding who can achieve expansion of tax potential of the region and improve the efficiency of its use

The solution to this problem is possible only in the process of reforming the tax system. Moreover, the analysis carried out in two areas: scientific-theoretical and economic value of the options for reform, and the feasibility of

the reforms, the possible outcomes and consequences, both for the subjects of economic life, and for the state as a whole (from the political, social and economic points of view).

In the analysis of the first direction is given classification and grouping of existing reform options, which in itself makes them more understandable and accessible, and the second direction are the practical observations and assessed the possible effects of their (reform options) implementation.

The analysis shows that most of the options to reform the tax system in Kazakhstan is not enough to take into account the conditions in which is the economy of our country, its political system. Also, do not sufficiently developed market institutions and developed the ideology of reform, which is also important. Offered by both domestic and foreign scholars and practitioner's reform projects often solve only a narrow set of issues and problems, sometimes based on narrow corporate interests, or are, in fact, the populist gestures. Given all this, such projects, despite a number of positive ideas and proposals will be now and in the present circumstances the economy nonviable, detached from the practice and interests of the social strata.

Continued use in practice applied in the paper research method of estimation and forecasting of tax resources and tax capacity will significantly increase the accuracy of forecasts. Also advantage of the method is that it can be applied in a situation of lack of data on individual taxes.

Of considerable interest, in my opinion, is the theoretical and practical study of this category as a tax base in the region. The author has developed a complex multilevel system of self-classification of regions in terms of the tax base.

Thus, the work as a whole is a scientific and practical study of the tax system of the Republic of Kazakshtan in the dynamics of its development, the aggregate of problems and solutions. Research produced both general theoretical areas and on specific issues, which resolved the problem posed to the applicant.

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