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The development strategy of Kazakhstan's tax services

The need for the formation of a new tax system came with the acquisition of independence of Kazakhstan and the country's transition to a market economy. Market economy distinguishes competitiveness and self-regulation. Kazakhstan was the first CIS country has created progressive tax legislation. State adjusting tax policy provides country's economic development. A modern tax system of Kazakhstan is aimed at the formation of the country's central financial resources and as close as possible to international. The tax system of the state must continuously improve and learn from the experience of more developed countries. The main objective of the Strategic Development Tax Service is the creation of high- tax service to the community satisfaction. In modern conditions the intensification of entrepreneurial activity, increasing fiscal literacy, one of the problems with the tax service is the quality of tax administration. Modernization of tax service will have a positive impact on the administrative burden elimination double existed in the form of duplication of inspections, reporting forms, various levels of application of legislation and the provision of public services. As a result, in the country, a new system of interaction between the state and business, this is aimed at creating favorable conditions for business development. And this, in turn, will attract new investors to our country's joining the 50 most developed countries of the world.

Key words: tax administration, modernization of tax service, the country's business climate.

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Қазақстанның салық қызметінің даму стратегиясы

Жаңа салық жүйесін қалыптастыру қажеттілігі Қазақстан Тәуелсіздігінің және нарықтық экономикаға көшу еліміздің саты келді. Қазақстан ТМД елдерінің ішінде бірінші прогрессивті салық заңнамасын құрды деуге болады. Мемлекеттік салық саясатын реттеу, ұлттық экономиканың дамуын қамтамасыз ететін. Қазақстан заманауи салық жүйесі елдің орталық қаржы ресурстарын қалыптастыруға бағытталған және халықаралық мүмкіндігінше жақын. Стратегиялық даму салық қызметінің негізгі мақсаты қоғамдастық қанағаттандыру жоғары салық қызметі құру болып табылады. Қазіргі жағдайда кәсіпкерлік қызметті қарқындату, фискалдық сауаттылығын арттыру, салық қызметі мәселелерінің бірі салық әкімшілігінің сапасы болып табылады. Салық қызметі жаңғырту нысандарын, заңнаманы қолдану және мемлекеттік қызмет көрсету түрлі деңгейлерін есеп, тексерулер қайталануын түрінде қос қолданыстағы әкімшілік жүктемені жою туралы оң әсерін тигізеді. Бизнесі дамыту үшін қолайлы жағдай жасауға бағытталған мемлекет пен бизнестің өзара іс-қимылының нәтижесінде, елде салықтың жаңа жүйесін дамытуға бағытталған. Ал бұл болса, өз кезегінде, біздің еліміз әлемдегі ең дамыған 50 елдің қатарына кіру үшін жаңа инвесторларды тартуға мүмкіндік береді.

Түйін сөздер: салықтық әкімшілдік, салық қызметін жаңғырту, мемлекеттің бизнес климаты.

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Стратегия развития налоговой службы Казахстана

Необходимость формирования новой налоговой системы в Казахстане появилась с приобретением независимости и перехода страны на рыночную экономику. Казахстан первым из стран СНГ создал прогрессивное налоговое законодательство. Государство, регулируя налоговую политику, обеспечивает развитие экономики страны. Современная налоговая система Казахстана направлена на формирование централизованных финансовых ресурсов страны и максимально приближена к международным. Основной задачей стратегического развития налоговой службы является создание высокоэффективной налоговой службы для удовлетворенности общества. В современных условиях с активизацией предпринимательской деятельности, повышением налоговой грамотности населения одним из проблем налоговой службы является качество налогового администрирования. Модернизация налоговой службы будет положительно влиять на устранение двойной административной нагрузки, существовавшей в форме дублирования проверок, форм отчетностей, различного уровня применения законодательств и оказания государственных услуг. В результате в стране формируется новая система взаимодействия государства и бизнеса, которая направлена на создание благоприятных условий для развития предпринимательства. А это, в свою очередь, привлечет новых инвесторов для вступления нашей страны в 50 развитых стран мира.

Ключевые слова: налоговое администрирование, модернизация налоговой службы, бизнес-климат страны.

THE DEVELOPMENT STRATEGY OF KAZAKHSTAN'S TAX SERVICES

Tax system is the most important component of the market economy. In the market economy conditions, tax system acts as the principal tool of economy regulation and governmental influence on household development, determination of the social and economic development priorities.

The market economy can be self-regulating and steady develop at existence of the competition on national and global level.

A special role in development of the national economy competitiveness on the world level plays state's tax system that forms the main part of centralized country finance and is an important economy regulation tool. The state, skillfully using the tax mechanism tools, changing the tax policy, based on the priority tasks of economy development, has the opportunity of both stimulating economic growth, as well as its restraining. Namely, the state tax regulation directly influences on formation of advantageous business-climate and creates the preferential opportunities for innovative activity.

The government of Kazakhstan realized the sufficient goal-seeking work on priority directions support of the economy development with the help of the tax privileges and preferences, establishment of taxation special regimes for separate subjects of taxation and others.

Kazakhstan tax system is comparatively new; it was formed with Kazakhstan independence acquisition and country's economy transition to the market economy.

Kazakhstan, the first country from CIS countries, developed and instituted progressive tax legislation, directed on the balance maintenance of state and taxpayer's interests.

Modern Kazakhstan tax system is directed on solution of the following tasks:

- maintenance of full and timely income of taxes and other mandatory payments into the budget, for the purpose of state centralized finance resources formation;

- maximum approaching of domestic tax system to the international practice;

- stimulating of innovative activity and attraction of foreign investments;

- creation of advantageous tax climate for the investors;

- reduction of tax load for the agrarian sector subjects, processing industry, enterprises of real economy sector;

support of small and medium business and simplification of taxation procedure for small and medium business;

increase of the tax administration qualitative level.

The Government of RK permanently adds, adjusts the tax legislation for the purpose of creation of the tax system of international level. Tax legislation changes basically concerned the following directions: revision of tax rate and tax privileges, change of the quality and types of taxes and other mandatory payments into the budget, adjustment of separate tax control parameters and others.

At once, tax process management system practically has not changed.

It is commonly known, that the tax system is the most important element of the market relationships, and the success of economic transformations in the country depend on it.

In our opinion, main defects of acting tax system are:

insufficient attraction stimulation of foreign investments into the economy;

lack of the real tax support tools of innovative activity;

existence of unfounded tax privileges;

irregularity of tax load by economy spheres;

tax gathering problem;

non-effective tax system management;

lack of integration into the tax and custom service activity;

tax administration issues crudity and etc.

Taxes are the main centralized finance resources of the state, that is why the effective tax management can be considered as basis of the state management.

Tax system management is related to the interindustrial state management, as it affects the material base of all regulatory bodies' activity, administrating subjects, individual enterprisers and population.

In economical literature, scientists and practitioners ambiguously treat the definition "tax system management". Often the "tax system management" is resulted in the tax management, tax process management, tax administration and others.

The most specific, in our opinion, is the definition of the Russian scientist I.A. Maiburov: "Tax system management is the formation process of normative-legal base and executive and respective administrative activity, realized by the state authorities and state management, authorized with power authorities in taxation, during which the agreement and actions unity are ensured with the priority models and state's tax policy methods" [1].

Analyzing the tax system management mechanism, organizational structure of tax system, we can say that the tax system management mechanism is realized practically through the one of the most important elements of tax system itself of the tax administration. In the wide understanding, tax administration represents the state tax relationships management system in action. Well-known scientists Aronov A.B., Kashin V.A. characterize the tax administration as follows: "Tax administration is, firstly, administration system (legislative and administrative tax bodies). The range of their liabilities includes procedural maintenance of pleasant tax policy on the next plan period. Secondly, this is an aggregate of rule norms, regulating the tax process and specific tax technique, as well as defining the measures of responsibility for the violation of tax legislation" [2].

Incorrect tax system management leads to such negative consequences as decrease of tax payments volume into the budget, possibility of violations allowance of the tax legislation, formation of disbalance between the republican budget and regions budget.

In the result of the abovementioned negative factors, the social tension, decline of the social sphere financing, science and education, decline of the investment climate and others, can be forced.

Tax system in all countries is permanently improved based on the state economic policy. Here of no little interest has the other countries experience study, where the tax system is more developed.

World experience certifies that the tax legislation – is not the frozen scheme, it is permanently changes, adopts to the reproduction processes, market.

Tax system reform is realized parallel to the state tax system reform, as any transformations, as if we did not change the normative acts, will be implemented by people, specialists.

For the purpose of state service work quality elevation by the Order of the Tax Committee Chairman of the Ministry of Finance of Kazakhstan dated 12 October 2007 №734 "On tax service development strategy of the Republic of Kazakhstan" the "Tax service development strategy of the Republic of Kazakhstan" was approved.

The main task of the tax administration development strategy is the maintenance of full taxes income and other mandatory payments into the budget, society complacency by the tax service authorities' activity, construction of high effective tax service.

I would like to mention the importance of the complacency maintenance by the tax service

authorities' activity. In modern conditions with activation of entrepreneurial activity, increase of population tax literacy, one of the tax service problems is the taxpayers' dissatisfaction over the quality of rendered tax services and society low awareness on the tax legislation issues and tax liabilities execution. For the achievement of the tax control effectiveness increase, there are measures of tax control procedures simplification, automation of tax control procedures, implementation of the developed foreign countries experience in tax administration are provided. The risk management process implementation is the new one, which will allow concentrating the attention on the high-risk spheres. Herewith, the usage results of risk management systems will be the basis for the application to the taxpayers of different tax control forms. Such system is actively used in the countries of European Union and other developed countries.

The practice showed that the Strategy's main parameters are successfully realized and give the specific positive result. Together with this, it should be noted, that there is a plenty of problems, concerning the tax administration. One of them is the weak integration of the tax system with the custom, treasury, law-enforcement and other systems.

Head of the State N.A. Nazarbayev in his speech on the August enlarged meeting of the Government, accented the attention on formation of compact Government, with transfer of the decision taking center to the ministers and regions level, in order to increase the efficiency and effectiveness of state apparatus work, decrease the red tape and bureaucracy. The head of the state has underlined: "In order to enter the thirty most developed world countries, it is necessary to create the effective state management system" [4].

State management system reform concerned also the tax management systems, in the result of which the tax and custom administration in Kazakhstan are jointed into the State Income Committee of the Ministry of Finance. A part of the financial policy

functions were transferred to the new committee.

Modernization of tax and custom administration, will be doubtless positively influence on the double administration loading elimination, existed in the form of duplicating of the inspections, financial statement form, different legislation application level and rendering of the state services.

On the basis of the international practices, a three-level structure of the State Income Committee was formed: center – oblast – district, with the respective new functional liabilities. District level subdivision has left only functions of taxpayer service support; control tasks and duplicating inspections were excluded. In new conditions, inspections planning will be entirely formed based on the risk management system.

The next new tax management system direction reform is the centralization of the tax audit. In district administrations, functions of tax audit were excluded. According to the Chairman of the State Income Committee Ergozhin D., the expected effect from such innovation – is the reduction of tax inspections to 51% and amount increase of the additional charge of tax on the aspects of tax inspections to 62% [5].

For the purpose of cost cutting, spent on the inspections, inspections commutation is planned from 2016 for the large taxpayers, in respect of which the republican monitoring of electronic audit implementation is conducted, which is widely applied in international practice.

In addition, in the structure of State Income Committee in 2015, the absolutely new subdivision will start working – administration on enterprisers rights protection. Now, the fiscal authorities will be engaged not only in tax gathering and in tax administration, but also they will become partners of business –society. As the result, a new system of interaction between state and the business is formed, which is oriented on creation of favorable environment for the entrepreneurship development.

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