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## **THE MAIN DIRECTIONS FOR IMPROVING TAX POLICY OF SMALL AND MEDIUM BUSINESSES**

This article deals with the basic directions for improvement of tax policy for small and medium-sized businesses. Based on the experience of developed countries, the creation and development of social protection systems, business development, job creation, and competitive environment play an important role in solving social and economic problems. Taxation provides an opportunity to carry out business activities in the state. The effective tax system used by small and medium enterprises to reduce dependence on the socio-economic structures. Special tax systems for small and medium-sized businesses, used by taxpayers, developed independently from each other in accordance with the form established by the authorized body of the Republic of Kazakhstan which claim tax policy. The tax accounting policy – document adopted by the taxpayers under the tax legislation. One of the key aspects of fiscal policy in Kazakhstan is the improvement of tax system.

**Key words:** tax, tax accounting, taxpayer, entrepreneur, tax exemptions.

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### **Шағын және орта кәсіпкерлікте салық саясатын жетілдірудің негізгі бағыттары**

Бұл мақалада шағын және орта кәсіпкерлікте салық саясатын жетілдірудің негізгі бағыттары қарастырылған. Дамыған елдердің тәжірибесі көрсетіп отырғандай, кәсіпкерліктің қалыптасуы мен дамуы халықты әлеуметтік қорғау жүйесін дамытуға, жаңа жұмыс орындарын құруға, бәсекелес ортаның қалыптасуына, әлеуметтік-экономикалық мәселелерді шешуде маңызды рөл атқарады. Салық салу мемлекеттің өз қызметін атқару мүмкіндігін қамтамасыз етеді. Орта және шағын кәсіпкерлікке қолданылатын тиімді салық салу жүйесі қоршаған ортадағы қолайсыз жағдайдан әлеуметтік-экономикалық құрылымдардың тәуелділігін кемітуге мүмкіндік береді. Шағын бизнес субъектілері үшін арнаулы салық режимін, шаруа және фермер қожалықтары үшін арнаулы салық режимін қолданатын салық төлеушілер осындай арнаулы салық режимдері қолданылатын қызмет бойынша уәкілетті орган белгілеген нысан бойынша дербес әзірленген салық есебінің саясатын бекітеді. Салық есебінің саясаты – салық төлеуші қабылдаған, салық заңнамасының талаптарын сақтай отырып салықтық есепке алуды жүргізу тәртібін белгілейтін құжат. Салық жүйесін жетілдіріп, қалыптастыру – өте күрделі процесс. Қазақстанда кәсіпкерлік қызмет барысына кедергі келтірмейтін салық саясатын қалыптастыру өзекті мәселелердің бірі.

**Түйін сөздер:** салық, салық есебі, салық төлеуші, кәсіпкер, салық жеңілдіктері.

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### **Основные направления по совершенствованию налоговой политики малого и среднего бизнеса**

В данной статье рассматриваются основные направления совершенствования налоговой политики малого и среднего бизнеса. Как показывает опыт развитых стран, создание и развитие системы социальной защиты развития бизнеса, создание новых рабочих мест, конкурентная среда играют важную роль в решении социально-экономических проблем. Налогообложение предоставляет возможность осуществлять свою деятельность в государстве. Эффективная сис-

тема налогообложения, применяемая малыми и средними предприятиями, позволяет снизить зависимость от социально-экономических структур.

Специальные налоговые режимы для малого и среднего бизнеса, применяющиеся плательщиками, разрабатываются независимо друг от друга в соответствии с формой, установленной уполномоченным органом РК, утверждающим налоговую политику.

Налоговая учетная политика – документ, принятый налогоплательщиками в соответствии налоговым законодательством.

Одним из ключевых аспектов налоговой политики в Казахстане является совершенствование налоговой системы.

**Ключевые слова:** налог, налоговый учет, налогоплательщик, предприниматель, налоговые льготы.

## Introduction

The President Of The Republic Of Kazakhstan N.A.Nazarbayev in his message to the people determined the priority directions of economic reforms in the Republic. One of its key areas is the development of entrepreneurship in Kazakhstan [1].

For innovative small and medium enterprises, which quickly find their place in the economy of flexibility, complexity, accuracy, must be used in the market. In turn, the state, creation of favorable conditions for realization of initiatives of the business environment, high competitiveness of their country, children's art school and helping small and medium-sized enterprises in scientific-technical point of view, the possibility of increasing power is necessary for the enterprises of power [2].

**A research department.** Tax incentives for production, support of small and medium enterprises objectives: the struggle against monopoly, and competition, support, development, novelty conditions for the introduction of science into production, creating new jobs, reducing unemployment, of goods manufactured, goods, demand, the consumer of these services.

Through tax exemptions or partial tax exemption, the personal exemption deductions, the deferral of payment of tax reduce tax rates, on the one hand, through the mechanisms as kemple period, the amount of tax revenues, on the other hand, production, further development of entrepreneurship, increase of tax revenues in the future etue effect.

**The results and discussion.** Intensive development of entrepreneurship in Kazakhstan strong of 27 April 1998 No. 3928", presidential decree "on freedom of entrepreneurship, protection of the rights of Citizens and legal persons" [3].

"On state support of small entrepreneurship", in accordance with the Law be the basis for the implementation of regional programs of state support and development of small enterprise. Support and development of entrepreneurship in accordance with the requirements of this law any country is a priority

[4]. The mechanism of realization of regional policy of support small business "Kazakhstan – 2050" development Strategy" in the implementation of the activities outlined basic mechanisms of reforming the economy, the main elements of government policy more closely with the phased implementation of the Programme considered in [5]. The program of state support of small entrepreneurship at a regional level and the existing legal framework, financial and credit mechanisms, it systems and staffing, protection, and decisions of district and city programs aimed at supporting programs with the use of infrastructure, in close connection with measures. The state by defining the legal aspects of business activities, establishes forms of control of small businesses. The elements of a unified policy of state regulation and control should be effective [6].

Unified state regulation of The elements of a policy and should be effective control [6].

During its existence of any state of the national economy, and especially industrial, stimulating the development of production, pays much attention to formation of economic situation. The purpose of the Tax and Customs code of RK "on Investments", the law of the Republic of the strategy of industrial-innovative development is implemented in the proposal preparation process [7,8].

All of the above activities, relations with government, with the law since the beginning of entrepreneurship, the entrepreneur in good faith, seeking a positive result to both sides:

1) no additional cost no state-will decide on the legalization of property and methods of tax regulation can stimulate side completing its modernization of fixed assets;

2) economic theory and entrepreneurship, as the experience of operation of machines and technological equipment efficiently and in real sector of economy "multiplier" helps;

3) application of tax benefits and target confirmation of use of fixed assets for the purposes of accounting in tax accounting, entrepreneur, interested in providing.

The application of the special tax regime for individual entrepreneurs, one of the important issues is, in our opinion, at the time of adoption of the decision on the application of entrepreneurs on the basis of a patent for the calculation and payment of tax by the entrepreneurs of the need to pay pension contributions.

On June 01, 2005 “on provision of pensions in the Republic of Kazakhstan” the Government decree of mandatory pension contributions to accumulative pension funds, calculation, deduction and transfer in the prescribed manner [9. Paragraphs 3 and 3-1 in accordance with the Tax code for the payment of the cost of a patent in the terms established in the special tax regime on the basis of the patent, individual entrepreneurs must calculate and pay mandatory pension contributions in their favor. In other words, if you claimed for a patent to obtain a patent, an individual entrepreneur income in the amount of 10% of the value of the patent and compulsory pension contributions must be paid. Thus, individual entrepreneur, declared income, for example, in the amount of 400 thousand tenge thousand tenge in the form of the individual income tax and social in equal proportions to obtain a patent, compulsory pension contributions and the payment of 40 thousand tenge 12. In accordance with the requirements of the law, without payment of these amounts, the patent is not issued. As you can see, this amount is three times the cost of a patent, compulsory pension contributions are a significant part of the income that the individual entrepreneur and more.

In our opinion, in every profession, to obtain a patent is not necessarily new contributions to accumulative pension funds in the amount of the individual businessman. In the entrepreneurial activity of individual entrepreneurs applying special tax regime on the basis of a patent is a solution to this issue would be to change the order of payment of mandatory pension contributions. For example, an individual entrepreneur declared income in the amount of 3% of the mandatory pension contributions of the patent and the remaining 7% actually received from entrepreneurial activity income paid.

Without renouncing the application of the simplified system of settlements with the budget at the same time as him in practice. provide a number of benefits for small businesses. The growth of small business, tax system of the state and respect the principle of impartiality supports capital, income and property tax the facilities provided for the construction improves the order of the taxation of medium-sized business of great importance [10].

The field of economic policy is tax policy. Develops economic problems and taxation issues as part of its duty to maintain not only themselves but also the state, and to participate in policy issues and social policy in the light of the very large. Another necessity of taxation limit the jurisdiction of a state with control over the fulfillment of tax obligations for commercial secrets, knowing the payer or commercial secret in case of their use in their favor, not harm, keeping those correctly-barrier damage [11].

The composition of all taxes levied in the state tax system, legal norms regulating tax relations and their legal rights and responsibilities of taxpayers and tax authorities. included. Taxation as a tool of state regulation of various spheres of life concept, considering..... First and foremost, the main objectives of tax policy of any production, industry, territory etc. creating conditions for the development [12].

Of great importance in the development of market relations as the main means of regulating the state's influence on global experience and theoretical analysis have shown, taxes. This element stabilize the economy and support reforms that enhance the effectiveness of social justice, camaraderie, is the main.

And questions on their stukeley tax regulation and tax incentives used as Executive tool-issuance of the decree specifies the authorities.

In addition to state tax policy, ensuring growth of budget revenues and economic spheres of life of society, the state, the tax regime established.

Be reflected in tax policy the following important questions:

- informing the taxpayers on mandatory Eggen new taxes;
- paying taxes-consultations on transition issues;
- fulfillment of tax obligations in the form of tax sanctions in a voluntary order of enforcement methods and through the use of coercion.

## Conclusion

The tax system of the Republic, as well as other financial, including systems requires improvement of tax system of value added tax. Various benefits and exemptions from tax collection of value added tax on users Celgene requirement regardless of the complexity of their role in the income of the budget decreases in recent years has become increasingly.

Governmental payments to the budget, in this regard, when determining the VAT offset. This is true in day-to-day growing. In the tax code, these rules limiting the tax treatment of amounts invested goods, buildings and others. Only in this case, not

only the value-added tax on the entire amount as a whole. It turns out that the tax rate depends on various capital capital Sindileeva the production of goods, i.e., loses its economic and become Bitaraplyk tax on capital. On the one hand, this, in turn, consumer choice bryles, promotion of export activities, on the other hand, prevents

The development of the accounting system and tax reports with the changes and character development of the country in terms of economic and economic mechanism in a close relationship must meet the level. Tax accounting and reporting used in the improvement of the tax policy of small

and medium businesses, further development of the system should adhere to the following issues[13]:

- taxation taking into account well-being of population;
- individual entrepreneurs from the point of view of the state, comprehensive support;
- easing the tax burden. The tax burden of the VAT, occasionally his bet from 12% to 10% before reducing. In this direction and in the direction of meet this demand through increased demand on the consumption patterns of bribery it will allow you to change the structure of production.

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