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## **THEORETICAL APPROACHES TO THE DETERMINATION OF TAX POTENTIAL**

Tax capacity is one of the most important economic categories of tax planning process. It allows to fairly assess revenue opportunities of the budget, region's security with own financial resources. Assessment of tax capacity is an essential tool for competent tax planning and budget process, since correct assessment of tax potential reveals a real need for additional funding in the region and identifies the reserves of tax revenue growth. In crisis economic conditions when there is a decline in budget revenues, in prices for major exports, when there is a downtrend in business activity, reasonable and adequate assessment of economic unit's tax potential becomes particularly relevant. Before assessing the tax potential of the region, it is necessary to identify the nature of this category, determine the basis for the formation of tax potential and formulate a definition of tax potential. The article deals with three main theoretical approaches to the determination of tax potential, their main advantages and disadvantages. According to a review of three theoretical approaches to the determination of tax potential there have been chosen one, the most appropriate approach, on the basis of which direct tax capacity assessment will be implemented.

**Key words:** tax capacity, theoretical approaches, tax planning, tax base, tax forecasting.

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### **Салық әлеуетінің анықтамасына теориялық көзқарастар**

Салық әлеуеті салықты жоспарлау процесінің негізгі экономикалық санаттарының бірі болып табылады. Ол бюджеттің түсім мүмкіндіктерін және де аймақтың өз қаржы ресурстарымен қамтамасыз етілуін бағалауға мүмкіндік береді. Салық әлеуетін бағалау құзырлы салық жоспарлаудың және бюджеттік процестің маңызды құралы болып табылады, себебі салық әлеуетін дұрыс бағалау аймақтағы қосымша қаржыландырудың қажеттілігін және де салық түсімдер өсуінің резервтерін анықтайды. Экономикалық дағдарыс жағдайында, бюджеттік кірістер азайғанда, экспорттың негізгі баптарына баға төмендегенде, іскерлік белсенділік құлдырағанда экономикалық бірліктің салық әлеуетінің негізделген және сәйкес бағалауы аса өзекті болып табылады. Аймақтың салық әлеуетін бағалау алдында, ең алдымен осы экономикалық категорияның табиғаты мен қалыптастыру негізін анықтау керек және салық әлеуетінің анықтамасын тұжырымдау қажет. Мақалада салық әлеуетінің анықтамасының негізгі үш теориялық көзқарастар мен олардың негізгі артықшылықтары мен кемшіліктері қарастырылған. Салық әлеуетінің анықтамасына үш теориялық көзқарастарды қарастырудың нәтижесі бойынша салық әлеуетін бағалаудың ең қолайлы бір тәсілі таңдалған. Оның негізінде салық әлеуетінің тікелей бағалауы жүзеге асырылады.

**Түйін сөздер:** салық әлеуеті, теориялық көзқарастар, салық жоспарлауы, салық базасы, салық болжамы.

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**Теоретические подходы к определению налогового потенциала**

Налоговый потенциал является одной из важнейших экономических категорий процесса налогового планирования. Он позволяет справедливо оценить доходные возможности бюджета, обеспеченность региона собственными финансовыми ресурсами. Оценка налогового потенциала является неотъемлемым инструментом грамотного налогового планирования и бюджетного процесса, т.к. правильная оценка налогового потенциала позволяет выявить реальную необходимость в дополнительном финансировании региона и определить резервы роста налоговых поступлений. В кризисных условиях функционирования экономики, когда сокращаются доходы бюджета, снижаются цены на основные статьи экспорта, наблюдается спад деловой активности, обоснованная и адекватная оценка налогового потенциала экономической единицы становится особенно актуальной. Прежде чем оценить налоговый потенциал региона, необходимо выявить сущность данной категории, определить основу формирования налогового потенциала и сформулировать определение налогового потенциала. В статье рассмотрены три основных теоретических подхода к определению налогового потенциала, их основные преимущества и недостатки. По результатам рассмотрения трех теоретических подходов к определению налогового потенциала выбран один, наиболее целесообразный подход, на основе которого будет осуществляться непосредственная оценка налогового потенциала.

**Ключевые слова:** налоговый потенциал, теоретические подходы, налоговое планирование, налоговая база, налоговое прогнозирование.

**Introduction**

In Kazakhstan, the role of tax revenues in the profitable part of the budget system is very high.

In particular, according to the State Revenue Committee, in 2016 the share of tax revenues in the total state budget revenues amounted to 93%. [1]

**Table 1** – Dynamics of tax revenues in budget of Republic of Kazakhstan in 2014-2016

Tax revenues, billion. tg.	2014	2015	2016	2015 in % to 2014	2016 in % to 2015
	5116	4884	6023	95	123

data of source [1,2]

Table 1 shows that in 2015 there was a decline in tax revenues compared to the year 2014 to a level of 4884 billion.tg. or a decrease by 232 billion.tg. [2]

The reason for the reduction in tax revenues in 2015 was the reduction in tax revenues for the main backbone types of taxes, such as corporate income tax, value-added tax. In 2016, tax revenues increased by 1 139 bn. and amounted to 6023 bn. tenge. The structure of the state budget with a predominant share of tax revenues shows that the issues of tax revenue planning and forecasting are urgent and require constant attention on the part of state bodies. For the purposes of proper planning of tax revenues it is necessary to carry out a competent and reasonable assessment of tax capacity of the administrative-territorial unit. The need for adequate assessment of tax potential creates the need to define the essence of tax potential and factors affecting the formation and implementation of tax potential.

Also the relevance of the problem of determining the tax potential is confirmed by the presence of many approaches to the identification of the essence of this concept. In order to give full description of tax potential concept we suggest to consider all the available approaches to defining the essence of the concept.

**Main part.** Analysis of publications and studies on the tax potential showed that the problem of tax potential assessment is considered at the regional level in most of the Russian and foreign scientists' works. Among the works of Kazakhstan scientists who have studied some issues of tax planning and forecasting a special place is occupied by the works of J.M. Elubayeva, M.T. Ospanov, A.B. Zeynelgabdin, A.A. Nurumov.

Tax potential is a multi-faceted phenomenon, which depends on regional features and economic conditions, from availability of resources and raw

materials, demographic, innovative, productive and other potentials. [3]

Qualitative expression of territory's tax potential is in the ability of aggregate tax base within this area to provide tax revenues. The quantitative expression of territory's tax potential can be represented as the maximum possible tax revenues in the region within a specific period of time. [3]

Tax potential determines the perspective possibilities of reproduction of regional economic complex, responsibility of the regions for their social and other obligations, the optimization of the use of budgetary means of regulation in order to ensure favorable conditions for economic growth of the country and its regions. [4,5]

Many scientists consider it expedient to define the tax potential as the totality of financial resources which can be effectively mobilized through the tax mechanism in the system of "population-economy-territory", where the main processes of society take place. [6,7] In other words, in this context, the tax potential is the maximum possible amount of tax revenues that the region actually is able to accumulate in its budget in order to further the self-financing and economic development. There is an expert opinion, according to which the tax potential is a complex of all kinds of taxes such as production taxes, income taxes and other taxes, which actually can be collected in a given territory within a particular time frame that characterizes the financial possibilities of the state (region) [8,9] This definition also describes the tax potential as the sum of tax payments, which the state (region) is really able to mobilize in a centralized fund for the purpose of implementation of the State's or region's functions, targeted social and economic programs and the chosen course of economic policy.

Some scientists, such as V.A. Belostotskaya, E.V. Soldatov, A.A. Ugryumova, O.G. Shramko determine the tax potential of the region as the marginal set of tax payments, which can be carried out without negative affection the productive potential of the region. [10,11] When exceeding a certain limit value of tax payments there is a risk of business activity reduction. This definition contains a supplement that the tax potential is not just the amount of potential tax revenues, but such tax payments, which do not lead to the oppression of business and productive activity of the taxpayers. In other words, this definition of tax potential characterizes it as the maximum amount of tax payments, which does not hamper economic growth and development of the territory, and supports reproductive processes.

We agree that tax potential means the maximum possible amount of tax revenue, which does not in-

hibit business activity and does not restrict the economic development of the territory.

Such scholars as I. Gorsky, I.A. Korostelkina, N.D. Matrusov, A.B. Paskachev, S.G. Sinelnikov-Murylev, O.V. Tolstaya determine tax potential as a likely set of tax revenues, based on existing resources, trends in socio-economic development of the area, possibilities of fiscal mechanism. [10,11] In the framework of this definition the tax potential is also understood as the potential amount of tax revenues of the budget, with considering the available resources of the territory, the prevailing trends of socio-economic development of the territory and the possibilities of fiscal mechanism.

A.V. Sklyar defines tax potential as a marginal amount of tax revenues, which must be due to the rules of functioning tax system, and tax willingness of economic actors. [10,11] The tax potential in this understanding takes into account the performance indicator of fiscal relations between the state and taxpayers. Under this definition, we agree that the tax potential should take into account the impact of fiscal cooperation of tax authorities with taxpayers and the effectiveness of the fiscal effort of the tax authorities.

In Kazakhstan, the tax potential is defined as the maximum possible amount of taxes and other obligatory payments to the budget, calculated in order to determine the amount of income. [12]

The above-mentioned definitions describe the tax potential as probable, ultimate, attainable amount of tax revenues. Presence of essential common characteristic, underlying in all the above-mentioned definitions combines them in a unified approach to the determination of tax potential, called accrual. Proponents of this approach are the economists who emphasize the practical nuances of taxation from the perspective of the analysis and forecasting of tax revenues and are inclined to consider the tax capacity of the economy as a potential tax payments deducted to the budget system by economic entities. Supporters of accrual approach are such scholars as E.A. Bochkaryeva, A.B. Paskachyev, V.G. Panskov, N.V. Kashin, E.S. Murakhovskiy, A.L. Kolomiyets, P. Kadochnikov, O. Lugovoi. et al. [13]

Thus, in accordance with the "accrual" approach tax potential generally refers to the amount of potential tax revenues of the state (region, territory) for a particular period of time determined by the current tax legislation. [13]

The following approach to the definition of tax potential is called the "resource" due to the fact that the proponents of this approach identify the tax potential of the economy with available natural raw materials, logistical, credit and financial resources

(N.D. Matrusov, A.L. Kolomiyets, A.D. Miller, A.E. Suglobov, D.N. Slobodchikov, A.V. Maximov, O.S. Zhgaryev, E.M. Dzhurbina, D. Fateev, E.A. Isayev, E.S. Osipova, M.R. Pinskaya, etc.). [13]

According to the resource-based approach, tax potential is the aggregate of taxable resources i.e., possible degree of economic development of the characteristics of the objects of taxation in their unity, renewal and development. [13]

We agree with the opinion of V.V. Roshupkina that the taxable amount of resources is the existing level of tax base. Of course, the level of tax base and, consequently, the amount of taxable resources, is one of the determining factors in the formation of tax potential, but the resource-based approach does not consider the effectiveness of fiscal efforts of local authorities, the quality of tax administration, legalization of shadow incomes, etc. That is the level of “field work” at a constant rates of resource base of the region which able to increase or decrease the size of tax potential of territory. [14]

Thus, the resource-based approach determines the tax potential as the aggregate of taxable resources in the form of their valuation. The advantage of this approach is consideration of taxable resources as one of the fundamental factors in the formation of tax potential. However, not only the amount of taxable resources and tax base will ultimately determine the value of tax potential, but also the efficiency of tax authorities, the efficiency of tax effort and cooperation of tax authorities with the economic actors also have a significant influence on the formation and implementation of the tax potential.

A number of following definitions is combined into a single approach, called generating due to the fact that these definitions describe the tax potential as an intrinsic ability of economic units (state, region, company) to generate tax revenues, depending on the internal and external factors affecting the functioning of the tax mechanism. [13]

For example, D.N. Slobodchikov and A.V. Titov in their scientific approach made the transition from the tax base as a basis for the formation of tax potential to the characterization of tax potential as the ability and willingness of business units to carry out tax payments. [10]

Russian economic theory considers the tax potential as the ability of national economy to produce and mobilize a share of national income in all levels of the budget determined by needs of socio-economic development and the possibilities of state tax institutions. [6]

V.G. Panskov determines the tax potential as the potential ability of the territory to ensure maximum tax revenues. [15]

So, definitions given by D.N. Slobodchikov, A.V. Titov, V.G. Panskov and proposed by Russian economic theory unanimously characterize the tax potential as the ability of territory or economic unit to generate, produce, provide tax revenues. We agree that the value of tax potential is mainly determined by the ability to provide tax revenues, but we believe that the definition of tax potential as the ability to generate, provide tax revenues is abstract and does not provide a precise quantitative assessment of tax potential.

It is worth to highlight the definition given by D.E. Kusrayeva: scientist characterizes the tax potential of a territorial unit as an economic category which expresses financial relations about transformation of tax resources of territorial unit in its tax revenues. Thus D.E. Kusrayeva notes that the effectiveness of implementation of such relations is determined by the degree of parity of fiscal and regulatory taxation functions in terms of the achieved level of development of the economic system and its institutional organization. [15]

Indeed, the tax potential is the financial relationship within which the tax resources of the territory are transformed into a profitable part of the budget. This definition takes into account the fact that the tax potential is mainly based on the tax resources of the territory. Another important aspect of this definition – the effectiveness of the implementation of tax potential is determined by a balance between the fiscal and regulatory functions of the taxation. In fact, while assessing and realizing tax potential the objective should be not only filling the budget and taxing everything possible to impose, but also the regulation of rates and proportions of economic growth and development in accordance with the selected economic and fiscal policy. Thus, in our view, the definition of D.E. Kusrayeva fully reflects the essence of tax potential from a theoretical point of view, but it does not provide a precise quantitative estimate of tax potential.

The analysis of foreign literature showed the presence of many approaches to the determination of the tax potential.

The world financial practice determines the tax potential as a likely budget per capita income, which can be obtained by fiscal authorities for a certain period of time in case of application of common taxation conditions throughout the country. [3.16]

Also, foreign approach to determining the nature of tax potential is identifying this category as the maximum amount of tax revenue that the state is able to collect over particular period of time. [17]

Some foreign economists determine tax potential as an optimal amount of tax revenue collected on the condition that the government effectively uses the existing tax system. [18,19]

These definitions, in our opinion, characterize the tax potential in terms of «accrual» approach discussed earlier. An accrual approach determines the tax potential as the potential amount of tax revenue and a likely budget per capita income in its nature is a potential amount of tax revenue.

The following foreign approach defines tax capacity as the ability of the tax base, located within a certain area, to bring tax revenues to the budget of a given territory. [20,21] This foreign approach to the definition of tax potential explains the essence of tax potential in terms of generating approach, which was discussed earlier.

Foreign term «tax capacity» – the tax ability in its essence and content is identical to the concept of “tax capacity”. Some foreign scholars determine tax capacity as the taxpayer’s ability to bear the tax burden in proportion to their income, without experiencing decline in living standards, and reducing the rate of return, total investment in the case of economic agents [18,22].

In other words, it is the optimum size of tax revenues of the state, regional budget. [18].

The following foreign approach to the determination of tax potential describes this category as the state’s ability to increase tax revenues, based on structural factors such as the level of economic development, the number of available tax mechanisms, as well as the ability of people to pay taxes. Overall this approach defines the tax potential as the national income’s ability to bear the tax burden. [18,23]

Next foreign approach represents tax potential as the border between national economy’s ability to ensure the maximum possible tax revenues and the negative impact on the tax base arising from the transition of this border. [18]

Despite the existence of many foreign approaches to defining the essence of tax potential, they all unanimously agree that the tax potential reflects the optimal tax burden, which coordinates the needs of the state for tax revenues and the ability of the gross national product to meet this need. [18]

Thus, the analysis of foreign approaches to defining the essence of tax potential demonstrated the prevalence of “accrual” approach to the definition of “tax capacity” among foreign scientists. Generalizing definitions of tax potential, given by foreign scientists, we can say that the tax potential is the maximum possible, the optimal amount of tax revenue collected in case of effective use of tax system. The value of tax revenue is determined by the peculiarities of country’s or region’s development.

The feature of foreign scientists’ definitions of tax potential is that they determine tax potential as the country’s (region’s, the economic entity’s, the taxpayer’s) ability to bear the tax burden, not facing the reduction in the level of economic well-being. The definition of foreign scientists agree with views of such scholars as V.A. Belostotskaya, E.V. Soldatov, A.A. Ugryumova, O.G. Shramko who define the tax potential of the region as an ultimate collection of tax payments, which can be carried out without adversely affecting the productive potential of the region. The absence of negative impact on the opportunities for economic growth and development of the economic entity as a prerequisite for determining the tax potential is common in both Russian and foreign scientists’ definitions. Difference is in the wording of tax potential’s definition: Russian scientists determine tax potential as an ultimate collection of tax payments, while their foreign counterparts determine tax potential as the ability to bear the tax burden. In our opinion, the difference in wording does not create differences in the essence of definitions: the ability to bear the tax burden is essentially the ability to make tax payments. Therefore, we consider it expedient to include the determination of tax potential as the ability to bear the tax burden in the framework of generating approach.

Thus, in the opinion of foreign scientists, tax potential reflects the optimal tax burden, which, on the one hand, able to bear economic actors (state, region, business entity, individual taxpayer) without compromising their own economic growth and development, and that, on the other hand, meets the needs of the state for financial resources.

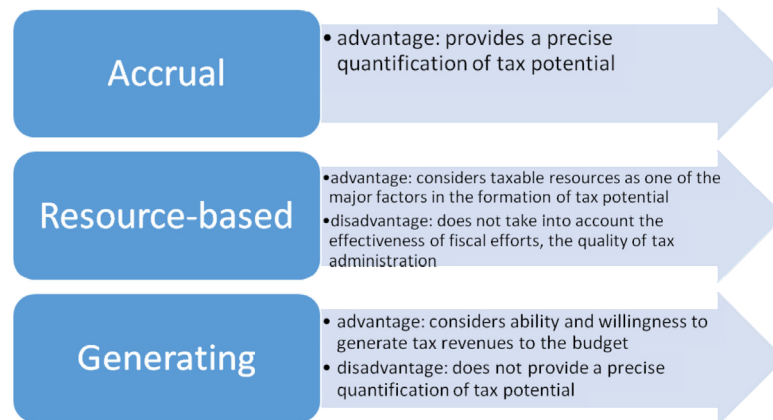
**Table 2** – Approaches to the definition of tax capacity

Approach	Brief description
accrual	Tax potential is the potential amount of tax revenue of the state (region, territory) for a certain period of time.
resource	Tax potential is defined as the aggregate of taxable resources in the form of their valuation.
generating	Tax capacity is determined as the internal capacity of business unit to generate tax revenues.

compiled by author

Thus, the existing approaches to the determination of tax potential and their short description can be reflected in the table 2. Also

comparative analysis of theoretical approaches to the determination of tax potential is reflected in image 1.



**Image 1** – Comparative analysis of theoretical approaches to the determination of tax potential

## Conclusion

Summarizing the results of literature analysis related to issues of identifying tax potential, we can say that there are three main approaches to the identification of tax potential: accrual, generating and resource. Resource-based approach determines tax potential as the aggregate of taxable resources of the territory. Of course, the amount of taxable resources is one of the major factors in the formation of tax potential, but it is not determinative. Resource-based approach does not take into account such supplementary factors as the effectiveness of fiscal efforts, the quality of tax administration. Generating approach defines taxable capacity as the ability of the territory to

provide tax revenues. Indeed the tax potential is characterized by the ability and willingness to generate tax revenues to the budget. However, this approach does not provide a precise quantification of tax potential. Most scientists interpret the tax potential in terms of accrual approach. We believe that the accrual approach is the most appropriate to determine tax potential, because this approach provides a quantitative assessment of tax potential and at the same time takes into account the impact of most factors which affect the formation and implementation of tax potential. In Kazakhstan, the definition of tax potential is also based on the accrual approach and describes this category as the maximum amount of tax revenues and other obligatory payments to the budget.

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