

Статья посвящена проблемам налогообложения малого и среднего бизнеса в Казахстане. Используются статистические материалы для анализа динамики поступлений в бюджет от этой сферы, раскрыта роль малого и среднего бизнеса в пополнении бюджета.

The article is devoted to problems of taxation of medal and small business in Kazakhstan. Statistical materials were used for analyzing of incomes dynamic to budget from this sector. Described the role of medal and small business in adding of budget.

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GOVERNMENT REGULATION OF HOUSING

The Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context, undertook an official visit to Kazakhstan from 6 to 13 September 2010. The purpose of the mission was to gather first-hand information on the status of the realization of the right to adequate housing and other related human rights in Kazakhstan. In particular, the Special Rapporteur focused on the adverse impact of the global economic and financial crises on the enjoyment of the right to adequate housing and on the large-scale evictions or displacement of individuals and communities living in or around the cities of Astana and Almaty. During her visit to Astana and Almaty, the Special Rapporteur met with a wide range of Government representatives and non-State actors, and received testimonies from several people alleging violations of their right to adequate housing. The Special Rapporteur welcomes the significant progress that the State has made in the implementation of the right to adequate housing at the national level. Such measures include the inclusion of specific provisions on adequate housing in the Constitution, the adoption of a number of legislative and policy measures, such as the Housing Relations Act.

In recent years, Kazakhstan has become a major economic power in Central Asia, thanks to its significant reserves of oil and natural gas. Economic growth has also supported the development of other sectors, in particular construction and banking. In 1995, the Government decided to shift the capital of the newly-independent State from Almaty to Astana. This decision was accompanied by the investment of a significant amount of the State budget for the creation of a modern, world-class capital city. In turn, the large-scale urban renewal and city beautification programmes attracted a large number of internal migrants, who moved to the new capital from other parts of the country in search of employment opportunities in the construction sector and a higher standard of living.

According to the census conducted in 2009, the population of Astana grew from 328,341 to 613,006 in the period from 1999 to 2009. Almaty, with a population of 1,365,632, remains the largest city in Kazakhstan. Like Astana, Almaty has also attracted a significant number of migrant workers, who moved to the main economic hub of the country after the economic crisis that followed the collapse of the Soviet Union. According to official estimates, the internal migration from rural to urban areas affects more than 300,000 people a year.

Owing to its economic performance, Kazakhstan has also become a major destination for migrant workers from other central Asian countries and from China.

According to official estimates, Kazakhstan hosts between 500,000 and 1 million foreign workers, but other sources consider that the figure of two to three million migrants is more plausible. A considerable percentage of these migrant are employed in the construction sector.

This mass migration has put significant pressure on the availability of housing and urbanized land in the two main economic hubs in the country, leading to the construction of a number of informal settlements of dwellings on the outskirts of both cities. Owing to their informal nature, there are no reliable statistical data on the number of people living in these informal settlements.

Such residential constructions are sometimes built in environmentally protected areas or in areas prone to floods or earthquakes.

Most of the above-mentioned informal dwellings lack basic amenities, such as kitchens, toilet facilities, electricity and running water, and occupants are constantly exposed to the threat of forced eviction by public authorities. The lack of a legal address *de facto* prevents informal settlers from obtaining registration at their place of residence, which is an essential legal requirement for access to a number of social services provided by the State, including social housing.

Since independence, the Government of Kazakhstan has dramatically changed its housing policies, moving from a State-driven housing policy to a new approach in which the State aims to facilitate access to home ownership by creating an enabling financial environment to attract foreign investments as well as banks and financial institutions. In order to stimulate housing construction, the State has made significant planning efforts to provide well-located urban land to private entrepreneurs and to promote access to mortgage-based credit, to allow citizens to build their own homes and apartments or purchase property in housing complexes built by private investors.

The total housing stock has increased from 252.7 million in 2004 to 267.8 million in 2008. In 2008, the urban housing stock amounted to 153.4 million (57 percent of the total). The bulk of new construction has been undertaken by private constructors. The State-owned housing stock decreased from 7.8 million in 2004 to 6.4 million in 2008. In rural areas, only one per cent of rural housing stock (1.2 million in 2008) belongs to the State.

The available data on the composition of the country's housing stock is not in itself sufficient to assess the housing deficit, i.e., the number of individuals and households who do not have a dwelling or live in a dwelling that does not meet minimum health and safety requirements.

The average total housing space available per capita has increased steadily over the past decade, passing from 16.6 person in 2002 to 18.1 per person in 2008. However, the rate of growth in rural areas is 16 per cent lower than in urban areas (16.4 and 19.7 per person, respectively).

State Agency for Statistics, "Kazakhstan in 2008", Astana, 2009. The percentage of households connected to water mains rose from 52.4 per cent in

2002 to 58.9 per cent in 2008. Over the same period, the percentage of households with access to centralized sewage and treatment facilities rose from 43.1 to 47.4 per cent. However, disaggregated statistical data show significant inequalities between urban and rural areas, where standards of living are much lower than those of the urban population.

As at October 2010, 10,958 persons belonging to low-income and socially protected groups had access to social housing units constructed by the local administration or purchased from private developers pursuant to the State housing construction programme for the period 2005-2007. During the same period, 36,656 households belonging to the category of priority citizens have received housing units built with the support of the State housing credit system.

The State allocated 49.7 billion tenge (approximately 331.3 million United States dollars) in the period between 2005 and 2010 for the construction of social housing units. During the same period, 150.1 billion tenge (approximately \$ 1 billion) have been allocated from the State budget to the construction of mortgage-based housing for priority target groups.

Like many other countries, Kazakhstan was seriously affected by the international financial crisis. Owing to the radical deregulation undertaken by the State, which allowed access to mortgage-based credits for high-risk households, the financial crisis led to a collapse of the entire banking system. According to the World Bank, the annual growth rate of almost 10 per cent that Kazakhstan enjoyed between 2000 and 2007 was reduced to 3.3 percent in 2008 and 1.2 per cent in 2009. The construction sector was one of the first to experience the adverse effects of the global economic downturn. Many construction firms were forced to close, leaving 450 construction projects unfinished. According to the Government, more than 62,000 shareholders have been adversely affected by the financial crisis. Some 16,000 shareholders have been deceived by private construction companies that left the country with their savings without completing construction, while others have been evicted, or threatened with eviction, because of their inability to repay

credits and mortgage loans. As a result of the large number of businesses that went bankrupt, the real estate crisis turned into a crisis affecting the whole economy.

The Government invested a total of 433,441 billion tenge (approximately \$2.8 billion) to help the victims of the financial crisis and facilitate the finalization of housing projects. In particular, it created a real estate fund, SamrukKazyna, to provide money to construction companies in order to terminate projects that had been slowed down or halted as a result of the financial crisis. Overall, \$1.1 billion were allocated from the national fund, including \$937 million to Astana and \$500 million to Almaty. As at October 2010, the construction of 37 housing projects was finalised thanks to the funds allocated by the Government for that purpose, and 8,265 shareholders managed to have access to their apartments/houses. As at November 2010, however, 87 buildings still remained to be completed, including 42 housing projects in Astana, 26 in Almaty and the remaining 17 in other regions. As a result, almost 20,000 shareholders are still waiting to receive their apartments. The Government plans to finalize the construction of 51 housing complexes (9,932 shareholders), including 35 projects in Astana and 7 in Almaty, by the end of 2010.

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1. Housing Program of the Republic of Kazakhstan for 2005-2007
 2. Housing Program of the Republic of Kazakhstan for 2008-2010
 3. Strategy of Industrial-Innovation Development of Kazakhstan for 2003-2015
 4. www.minplan.kz
 5. www.mit.kz
 6. www.government.kz
 7. www.krysha.kz
 8. www.property.kz

Мақалада Қазақстан Республикасындағы тұрғын үй секторының қазіргі таңдағы жағдай және халықты тұрғын үймен қамтамасыз етудегі мемлекеттік бағдарламалар және олардың рөлі қарастырылған.

В статье рассматривается современное состояние жилищного сектора и роль государственных программ в обеспечении жильем народа Республики Казахстан.