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Zh.O. Lukpanova¹, R.K. Berstembayeva², R.A. Aimkulov³^{1,2}Kazakh University of Economics, Finance and International Trade;³University "Turan-Astana" Astanazhanar_or@mail.ru, rberstembayeva@gmail.com, rahat_aim@mail.ru**MODERNIZATION OF THE STATE TAX POLICY
IN THE CONDITIONS OF THE FINANCIAL AND ECONOMIC CRISIS**

Abstract. Developed a set of measures for the formation of tax policy aimed at the development of entrepreneurial activity. The tax system is one of the most important economic regulators, the basis of the financial and credit mechanism of state regulation of the economy. It is obvious that the success of the economic reform in Kazakhstan to a large extent depends on the directions in which the country's tax system will be transformed, to what extent the state's tax policy will meet the requirements of the time. The instability of the economic environment adversely affects the development of entrepreneurship. In these conditions, it is necessary to stimulate the development of entrepreneurial activity on the basis of the modernization of the state tax policy. The article identifies priority areas of modern tax policy.

Keywords: taxation, modernization, state budget, politics, crisis, entrepreneurship.

INTRODUCTION

With the modernization of the economy, taxes are becoming one of the main instruments of the state in pursuing economic and social policies. With its help, the tasks of four main areas are solved, ensuring the normal functioning of the economy:

- creation of economically acceptable business conditions for business entities;
- provision of the state with the necessary financial resources to solve social and economic tasks;
- provision of necessary social guarantees in maintaining the vital activity of the population;
- formation of new financial conditions for the liberalization and modernization of public life.

MAIN PART

The effectiveness of tax policy depends on many factors, one of the main factors is the effective functioning of the entire taxation of the country. It should be noted that research on the theory and practice of the functioning of the tax system has been conducted in Kazakhstan since the first days of the acquisition of independence of Kazakhstan. The main studies of domestic scientists and practitioners began after the first years of tax reforms that affected the Republic of Kazakhstan after independence and dealt with the strategy and tactics of the formation of the domestic tax system in terms of sovereignty. One of the first fundamental researches that touched upon the subject of taxation was the works of M. Ospanov. In particular, his monograph was published in 1994 on the methodological and conceptual foundations of the development of the tax system of Kazakhstan. The influence of the financial system, including the tax system, on the development of the real sector of the economy and on solving the social and economic problems of the state is studied and studied in various aspects in the works Professor A.B. Zeinelgabdin [3]. He notes that the analysis of the functioning of the tax system of a number of states makes it possible to single out in it certain characteristics. First, the various priorities of tax policy are very mobile and depend both on the economic situation and on the distribution of political forces in the republic. Secondly, although tax policy is the leading element of the economic mechanism, it functions in the system of

financial and credit instruments for regulating the economy. Thirdly, the tax policy is controversial: the more actively the state seeks to intervene in the spontaneous distribution process with the help of taxes, the more persistently it is opposed by social forces, whose carriers are both economic entities and the population, and the political opposition. All these factors should be taken into account when improving the tax mechanism. The long-term strategy "Kazakhstan-2050" and industrial-innovative policy open up new opportunities for ensuring sustainability and economic growth of the economy, diversification of production and overcoming its raw materials orientation with technological upgrading, improving the quality of goods and services, enhancing their competitiveness in world markets, etc. . One of the directions of the fiscal policy of the Head of State in his Message to the People of Kazakhstan "Strategy" Kazakhstan-2050 ": a new political course of the established state" noted the need to further improve the tax legislation and tax administration practices.

Table 1 - Receipt of taxes in the Budget for 2016-2018

Taxes	2016	2017	2018	Rate of increase
Production of goods	330 539,5	492 153,2	442 426,9	33,85
Agriculture, forestry and fisheries	1 842,8	2 743,9	2 345,7	27,29
Industry	319 539,6	475 775,0	428 870,0	34,21
Mining and quarrying	247 694,4	368 802,1	335 800,3	35,57
Manufacturing industry	56 985,3	84 847,4	74 478,6	30,70
Electricity, gas, steam and air conditioning	12 814,5	19 080,0	15 505,6	21,00
Water supply; sewage system, control over the collection and distribution of waste	2 045,4	3 045,5	3 085,5	50,85
Building	9 157,1	13 634,3	11 211,2	22,43
Production services	132 009,3	196 554,2	159 031,6	20,47
Wholesale and retail trade; car and motorcycle repair	19 071,0	28 370,5	20 780,4	8,96
Transportation and warehousing	40 450,2	60 205,0	51 286,4	26,79
Accommodation and Food Services	1 950,5	2 904,3	2 640,4	35,37
Information and communication	10 724,2	15 967,8	14 441,0	34,66
Financial and insurance activities	17 079,2	25 429,8	17 225,8	0,86
Real Estate Operations	17 805,8	26 511,7	21 845,0	22,68
Professional, scientific and technical activities	13 508,8	20 088,6	15 343,2	13,58
Administrative and support services	5 671,4	8 444,3	7 337,9	29,38
Public administration and defense; compulsory social security	484,3	721,1	721,8	49,04
Education	1 673,6	2 491,8	2 792,0	66,83
Health and social services	1 205,4	1 794,7	1 899,5	57,58
Arts, entertainment and recreation	546,2	878,2	962,3	76,18
Provision of other services	1 790,1	2 665,3	1 672,0	-6,60
Activities of households employing domestic servants and producing goods and services for their own consumption	48,6	81,1	83,9	72,63
Total by industry	462 548,8	688 707,4	601 458,5	30,03
Net taxes on products	2 100 233,2	2 633 564,5	3 182 998,5	51,55
Total taxes on production and imports	2 562 782,0	3 322 271,9	3 784 457,0	47,67

According to Table 1, in the Republic of Kazakhstan, there is a growth trend in the flow of funds to the budget for 2016-2018. on almost all items, however, for a more complete consideration of tax revenues to the budget, consider the diagram in Figure 1.

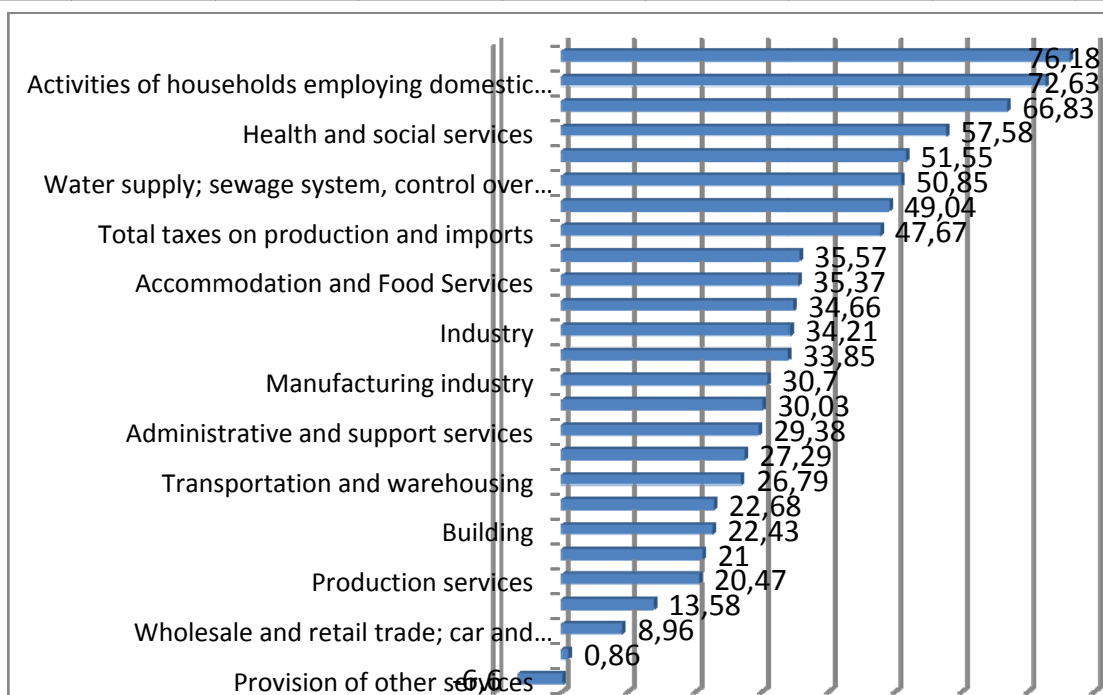


Figure 1 - Tax revenues in the Budget for 2016-2018.

The leader in growth in taxation is the Art, Entertainment and Recreation sector, 76.18%, households employing household workers and producing goods and services for own consumption in the second place, 72.63% and education 66.83% in third place. However, the provision of other types of services fell to minus 6.6%, budget revenues from financial and insurance activities of 0.86% are insignificant. From wholesale and retail; repair of cars and motorcycles for the last 3 years of revenues amounted to 8.96%

Recently, a lot of work has been done in Kazakhstan for the convenience of taxpayers. So, together with the Public Service Centers in the framework of the e-government program, taxpayers are provided with the service of issuing a certificate of the absence of tax debt. An automated online registration service as an individual entrepreneur has been implemented everywhere, and there are some problems with tax administration in issuing a patent, indicating the shortcomings of its mechanism:

- understated planning of tax revenues and an increase in the expenditure side of the budget, leading to an increase in the budget deficit;
- the uneven receipt of the corporate income tax budget related to the practice of using the advance payment mechanism;
- significant excess of VAT refund from the budget;
- low level of collection to the budget of taxes assessed by tax authorities.

Changes in taxation in the Republic of Kazakhstan have the following items:

1. Tax regimes. One more was added to the current tax regimes - with the use of a fixed deduction (including income and expenses). Businessmen will be able to choose which one to use more profitably. And the rate for individual entrepreneurs working under a patent was reduced from 2 to 1%.

2. The wage fund. Social tax decreased from 11 to 9.5%. Exactly 1.5% is equivalent to contributions to the OSHI fund.

3. Benefits. The new Tax Code provides benefits to subsoil users, members of the FEZ.

4. Administration. The number of grounds for inspections was reduced from 32 to 14. And from 2020, the statute of limitations instead of 5 years will be 3 years.

5. Fines. According to the plans of the developers, the new Tax Code will be interpreted in controversial points in favor of taxpayers.

6. Amendments. It is possible to make amendments to the TC, but not more than once a year.

It should be noted that some representatives of business structures took an active part in the development of the code and some still managed to defend their positions.

Criteria for evaluating the activities of tax authorities were approved, which take into account not only the effectiveness of measures to monitor compliance with tax legislation, but also the state of work with taxpayers in general. Analysis of the results in accordance with these criteria will allow a more accurate assessment of the performance of the tax authorities, including with respect to taxes received by the budgets of subjects and local budgets. On the basis of these criteria, a system of bonus payments to tax authority employees was approved and started to be applied, depending on the results achieved. As the experience of developed countries shows, tax administration should also be based on the implementation of the principle of efficiently building a tax system, namely ensuring the maximum revenue of taxes and fees to the budget with minimal collection costs and tax control. One of the indicators of the efficiency of tax administration should be the minimization of administrative costs for tax collection and compliance with tax laws, including the maintenance of the tax apparatus. To this end, the main priority objectives of fiscal policy should be:

- ensuring the necessary level of income in the budget system of the country;
- creating incentives to increase tax revenues;
- compliance with the timeliness and completeness of tax revenues in the budget;
- maintaining social equilibrium in the country by tax methods;
- creation of fair conditions and appropriate incentives for taxpayers in various economic conditions;

- assessment of the effectiveness of the tax mechanism at each stage of the country's development.

Improving the efficiency of the state tax management system, in our opinion, provides for a number of measures, including:

- evaluation of the results of tax exemptions for certain types of taxes;
- monitoring the effectiveness of tax audits;
- minimization of tax risks;
- improvement of the tax risk management system;
- monitoring the effectiveness of the tax administration mechanism for each type of taxes, fees and charges;
- training qualified tax managers.

Improving tax management should be based not only on legislation, but also on changing the culture and ideology of the relationship between tax authorities and taxpayers.

The reasons for the modernization of a balanced business can be both economic and other. Considering the various factors of a balanced budget, it can be concluded that, due to different circumstances, causing a balance or a budget deficit can be infinite, which can only be understood by analyzing these factors, causes or circumstances.

In this regard, the system of measures to ensure budget growth and to narrow the size of the deficit should include:

1. Reducing the size of the budget deficit, and in the absence of it, balancing the budget and forming a surplus, followed by ensuring the growth of tax revenues is not due to the tax burden, but due to the completeness of their income.
2. Covering the budget deficit exclusively on a loan basis by placing on the financial market government securities on a voluntary basis. This will allow financing state expenditures without an increase in the money supply in circulation.
3. Creating a mechanism for regulating the market for government securities and public debt management.

The options for manipulating the budget deficit that we recommend should be the basis for the formation of fiscal policy, resulting from a reduction in the tax burden and a reasonable direction of public spending that can stimulate socio-economic development and ensure the subsequent growth of tax revenues in budget revenues at all levels.

The number of tax payments and the time for fulfillment of tax obligations continue to decrease significantly. The number of tax payments is reduced on average worldwide by one payment for the second year in a row. At the same time, the key driving forces of such changes are the introduction of the possibility of electronic submission of tax reports and payment of taxes, as well as the improvement of tax and accounting software. This is evidence that the tax authorities in many countries of the world are

making more and more efforts to simplify and facilitate the fulfillment of tax obligations, primarily through the automation of processes.

We believe that the current situation of bringing to responsibility for tax evasion requires immediate resolution, and on a systematic basis. Investment companies operating in Kazakhstan, namely the top management of these companies, are at serious risk of criminal liability for tax evasion. This situation is a significant deterrent to new investments. And this is not a ghostly threat. The likelihood of such risks materializing is very high, primarily due to the low threshold and initial presumption of guilt.

Thus, we propose to implement the following steps in the short term:

- investors operating in Kazakhstan should be aware of these risks and, accordingly, should develop risk minimization plans;
- potential new investors in Kazakhstan should take this into account in the decision-making process;
- it is necessary to make changes to the legislation of the Republic of Kazakhstan, which will include a change / cancellation of the threshold amount of \$ 145 thousand. If necessary, tax inspectors should properly consider the issue of presence / absence of intent and provide accessible information on criminal cases to all relevant parties, and only accused.

In conclusion, we would like to note that the issue of criminal liability for alleged tax evasion emphasizes the lack of trust between the tax authority and taxpayers. This situation indicates the authorities' conviction that all taxpayers want to evade tax, which puts legitimate taxpayers in a vulnerable position. In an increasingly transparent business, where companies are thoroughly checked by several independent professional organizations, for example, auditors, in most cases this belief is not justified.

We believe that the situation requires the development of urgent solutions. It is necessary to form a different approach and establish a balance between the tax authority and taxpayers ...

Regarding electronic initiatives, the reverse side of the introduction of electronic technologies and the transition to the online mode of collecting information, may be the need to collect and accumulate an increasing amount of information, which can be an additional burden, especially for small and medium-sized enterprises. Also, the introduction of new technologies and automated systems can lead to an increase in the time for the fulfillment of tax obligations, at least initially, before the complete refinement and improvement of such processes and systems.

CONCLUSION

In general, developed countries perform better in the post-filing process index, compared with developing countries. This may be due to a more developed taxation system and the availability of information technologies and resources for tax refunds. Comparing Kazakhstan with other countries of the world in the context of these changes, it is obvious that the indicators of our state for the first three indicators (time and number of payments, effective tax rate) are consistently better than the world average. The possibility of electronic submission of tax reports and payment of taxes exists in Kazakhstan for a long time and is widely used by taxpayers.

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МЕМЛЕКЕТТІК САЛЫҚ САЯСАТЫН ҚАРЖЫ-ЭКОНОМИКАЛЫҚ ДАҒДАРЫСТАРДЫҢ ЖАҒДАЙЛАРЫН МОДЕРНИЗАЦИЯСЫ

Аннотация. Салық жүйесі - экономиканы мемлекеттік реттеудің қаржылық-кредиттік механизмінің негізі болып табылатын маңызды экономикалық реттеушілердің бірі. Қазақстандағы экономикалық реформаның табысы айтарлықтай дәрежеде елдің салық жүйесі өзгеретін бағыттарға, мемлекет салық саясаты уақыттың талаптарын қаншалықты қанағаттандыруға байланысты. Экономикалық жағдайдың тұрақсыздығы кәсіпкерліктің дамуына теріс әсер етеді. Мұндай жағдайларда мемлекеттік салық саясатын жаңғыртуға егізделген кәсіпкерлік қызметтің дамуының таландыру қажет. Мақала заманауи салық саясатының басым бағыттарын анықтайды. Кәсіпкерлік қызметті дамытуға бағытталған салық саясатын қалыптастыру бойынша бірқатар шаралар әзірленді.

Түйін сөздер: салық салу, жаңғырту, мемлекеттік бюджет, саясат, дағдарыс, кәсіпкерлік

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**МОДЕРНИЗАЦИЯ НАЛОГОВОЙ ПОЛИТИКИ ГОСУДАРСТВА
В УСЛОВИЯХ ФИНАНСОВО-ЭКОНОМИЧЕСКОГО КРИЗИСА**

Аннотация. Налоговая система является одним из важнейших экономических регуляторов, основой финансово-кредитного механизма государственного регулирования экономики. Очевидно, что успех экономического реформирования в Казахстане в большой степени зависит от того, в каких направлениях пойдет преобразование налоговой системы страны, насколько налоговая политика государства будет отвечать требованиям времени.

Нестабильность экономической среды негативно влияет на развитие предпринимательства. В этих условиях требуется стимулирование развития предпринимательской деятельности на основе модернизации налоговой политики государства. В статье выявлены приоритетные направления современной налоговой политики. Разработан комплекс мер по модернизации налоговой политики, направленной на развитие предпринимательской деятельности.

Ключевые слова: налогообложение, модернизация, государственный бюджет, политика, кризис, предпринимательство.

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