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FEATURES OF DEVELOPMENT OF FISCAL AUTHORITIES OF KAZAKHSTAN

Abstract. The article deals with the importance of the effectiveness of interaction between taxpayers and government agencies in the Republic of Kazakhstan, which depends on the optimization of business processes and the successful implementation of world-famous tools in the management of public revenue. Combining fiscal functions of tax and customs authorities with additional functions in the field of combating economic crimes will reduce administrative barriers to business and increase tax collection. The paper discusses the trends and main directions of development of the fiscal authorities of the Republic of Kazakhstan. The main directions of development of tax authorities and problems of their formation are specified.

Keywords: business processes, benchmarking, fiscal authorities, management processes, economic development.

1. INTRODUCTION

Evolution of Kazakhstan taxation at the sixth (modern) stage is characterized by introduction of standardization and regulation of public services in management activities [1]. The main goal is to study the system of management processes for optimization of fiscal authorities in Kazakhstan in order to reduce administrative barriers and create trustful relationships with taxpayers [2]. Expected results of improving management processes, including business processes, should not contradict the concept of “service” state for business and population. At the same time, they should contribute to unconditional execution of tax liabilities by taxpayers through fiscal functions of tax administration [3].

Table 1 - SWOT-analysis of genesis of management processes in the organs
of state revenues of the Republic of Kazakhstan, authoring

<p>S (strength)</p> <ul style="list-style-type: none"> • Creation of the Main state tax inspectorate; • On April 24, 1995 the first Tax Code of sovereign Kazakhstan was adopted; • Automation of tax administration; • Reforming of fiscal service. 	<p>W (weakness)</p> <ul style="list-style-type: none"> • Lack of experience of fiscal authorities in the management processes; • Uncertainty in the procedure of tax collection by tax authorities; • Need for training of tax inspectors' professional and psychological skills; • Complex architecture of combining powers of state revenue authorities.
<p>O (opportunity)</p> <ul style="list-style-type: none"> • Optimization of management processes in the part of trustful execution of obligations by taxpayers and struggle against tax evasion; • Reengineering of public services; • Building up highly effective state revenue services, which meet international standards. 	<p>T (threat)</p> <ul style="list-style-type: none"> • Low level of tax culture in society; • Growth of administrative barriers in receiving services; • Introduction of certain level of tax services and adequacy of taxation psychology.

Note: compiled by the authors

The presented below SWOT-analysis of key management processes in the fiscal authorities of the Republic of Kazakhstan (RK) demonstrates the decisions, made by the Government of country in this sphere [4].

In development and improvement of tax system, the key role is assigned to the departments of state revenues, as they are the driving force for reforming and application of tax and customs legislation, improving the quality of public services and adequate improvement of business processes [5].

2. METHODOLOGY

In the process of the study were used General methods of research: methods of analysis of financial statements: horizontal, vertical, ratio, comparison, and other.

To study the tax system of Kazakhstan were used General scientific and special research methods:

- review of the regulatory framework;
- analytical method;
- economic-mathematical calculations.

Foreign experience

Today foreign experience of taxation is provided by activation of state tax management and adaptation of functions to the peculiarities of development of a country [6].

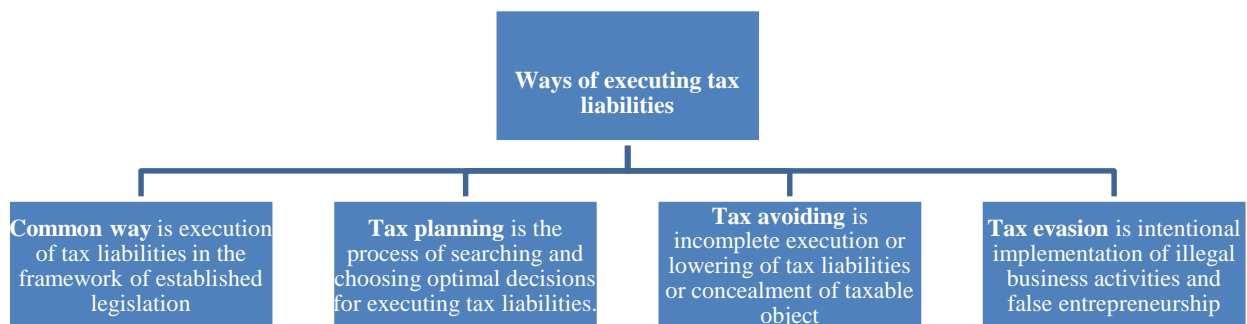
For example, in the USA the control over timeliness of tax calculation and payment is assigned to the Internal Revenue Service of the Ministry of Finance (IRS). Taxpayers can make tax calculation by themselves or charge this procedure to the IRS with very short notice [7].

The system of penalties for tax offences is relatively fundamental in nature, involving fines, penalties and litigation.

In the UK, state fiscal management is assigned to the Treasury, which is implementing economic policies along with the Inland Revenue Department and Department of Customs and Excise. Thus, municipalities have the right to set taxes for local purposes [8].

Thus, in the countries with advanced economies we can observe the prevailing trend for calculation and optimization of taxes by professional consulting and auditing companies, which is practically a preventive form of control for executing tax liabilities (Scheme 1) [9].

Corporate tax management focuses on optimizing the procedure of calculation and payment of taxes by means of using the favorable opportunities of current legislation. However, there is always dilemma for honest taxpayers in choosing correct positions within behavior as a part of business reputation [10].



Scheme 1 - Ways of executing tax liabilities, authoring.

Note: compiled by the authors

It is relevant to study the second method or phase-optimization of tax liabilities and balance management processes.

3. RESULTS

The need to adapt known business processes to the specifics of tax system should correspond to the priorities of fiscal policy at every stage of historical development of the country [11]. This is one of the most important theoretical approaches in the solution of this problem. The growing role of taxes in the

course of the past century demanded a new perception of their place in economic theory. The main starting point was the premise that the system of market relations is imperfect and not very adjustable [12]. In the most concentrated form these provisions have been formulated by English scientist Dzh. M. Keynes, the founder of the modern system of government system of regulation [13]. According to his theory of employment, interest and money, the maximum economic growth can provide only the intervention of the state [14]. The effectiveness of this regulation was determined by the ability of raising funds for investment, the achievement of full employment and the prospect of reducing interest rates on loans through the use of taxes as a “built-in stabilizers” of the economy [15]. In a recession that has included reduction of taxes, providing many different incentives to increase investment activity. In the phase of economic recovery was proposed curtailment preferences, higher taxes to curb economic growth and prevent the onset of the crisis of overproduction [16]. Not less significant scientific merit John. M. Keynes should be considered as the development of the neoclassical interpretation of taxes [17]. In his opinion, the public needs should be considered indivisible wider collective, in the form of exclusively public purposes [18]. Considering the weak private investment controller, he offered them to actively complement the investments from the budget due to tax revenues through the multiplier effect would increase employment and national income growth.

4. CONCLUSIONS

Institutional changes in the field of taxation associated with the development of the tax system of Kazakhstan economy took place in the framework of three stages of tax reform:

The first phase of tax reform (from 1992 to June 1995) - phase of the new tax system of Kazakhstan based on the law "On tax system in the Republic of Kazakhstan", adopted on 24 December 1991.

The second stage of the tax reform (from July of 1995 to 1999.) the stage of formation of a tax system adapted to the conditions of the country and conforming to international standards.

The third stage of tax reform (2000- at the present time) is associated with the development of a new Tax Code, adopted on 12 June 2001 and entered into force on 1 January 2002., with the beginning of economic growth, which is characterized by an increase in such macroeconomic indicators as gross domestic product, gross national product and gross national income.

Forming favorable investment atmosphere plays a key role in creating comfortable business environment for domestic entrepreneurs and foreign investors to attract new businesses in Kazakhstan. Trend of improving indicators of Kazakhstan in different international rankings gives hope for prosperous future in solving this complicated problem by the state, including fiscal authorities, applying modern business technologies in management processes such as Kaizen, LEAN –management, benchmarking.

**А.Е. Даирбекова, Р.Д. Нуржаубаева,
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ҚАЗАҚСТАННЫҢ ФИСКАЛДЫҚ ОРГАНДАРЫНЫҢ ДАМУ ТӘРТІБІ

Аннотация. Мақалада бизнес-процестерді оңтайландыруға және мемлекеттік кірістер органдарын басқаруда әлемдік нарықта белгілі құралдарды табысты қолдануға байланысты болатын Қазақстан Республикасындағы салық төлеушілер мен мемлекеттік органдардың өзара іс-қимылының тиімділігінің маңыздылығы талқыланады. Салық және кеден органдарының фискалдық функцияларын экономикалық қылмыстарға қарсы іс-қимыл саласындағы функцияларды қосудан қатар жүргізу бизнестегі әкімшілік кедергілерді азайтып, салық жинау көлемін арттырады. Жұмыста Қазақстан Республикасының салық органдарының даму тенденциялары мен негізгі бағыттары қарастырылған. Салық органдарын дамытудың негізгі бағыттары және оларды қалыптастыру мәселелері көрсетілген.

Тірек сөздер: бизнес-процестер, бенчмаркинг, фискалдық органдар, басқару процестері, экономикалық даму.

**А.Е. Даирбекова, Р.Д. Нуржаубаева,
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ОСОБЕННОСТИ РАЗВИТИЯ ФИСКАЛЬНЫХ ОРГАНОВ КАЗАХСТАНА

Аннотация. В статье рассматривается значение эффективности взаимодействия налогоплательщиков и государственных органов в Республике Казахстан, которая зависит от оптимизации бизнес-процессов и успешного внедрения известных на мировом рынке инструментов в процессы управления органами государственных доходов. Совмещение фискальных функций налоговых и таможенных органов с дополнением функций в сфере противодействия экономическим преступлениям позволит снизить административные барьеры для бизнеса и повысить собираемость налогов. В работе рассмотрены тенденции и основные направления развития фискальных органов Республики Казахстан. Указаны основные направления развития налоговых органов и проблемы их становления.

Ключевые слова: бизнес-процессы, бенчмаркинг, фискальные органы, процессы управления, экономическое развитие.

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