

1 STATE LAW AND MANAGEMENT

МЕМЛЕКЕТТІК ҚҰҚЫҚ ЖӘНЕ БАСҚАРУ

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IMPROVING TAX LEGISLATION IN THE CONTEXT OF DIGITALIZATION

Abstract

This article discusses aspects of the transformation of tax legislation in the context of digitalization. The experience of foreign countries, the main forms of tax incentives are studied, the possibilities of their impact are demonstrated, and at the same time the need to create new areas of the tax mechanism is determined. The effectiveness of the functioning of the state's tax system is determined by its ability to ensure full and continuous receipt of tax payments to the budget system in order to finance public expenditures. Taxes are one of the most important conditions for the economic stability of any state, since the tax system of any country is one of the most important tools for managing not only the socio-economic functions of the state, but also the system of economic regulation as a whole. Taxation has always been and remains a necessary condition for the existence of the state, the most important instrument of economic policy, contributes to improving economic competitiveness and ensures the exercise of fiscal sovereignty. Tax legislation is a dynamically developing branch of law. This is true, because the tax legislation reflects the country's policy on taxation and, accordingly, reflects the priorities of society in this area, which vary depending on the stage of development of society. Thus, in accordance with the changes taking place in the world, a set of measures aimed at improving tax legislation in the context of digitalization will be considered.

Key words: tax, taxation, tax policy, digitalization, tax legislation, budget, tax control.

Introduction

The primary operational objective of any tax system involves the establishment of revenue streams for the national budget, with the aim of supporting and fulfilling the core responsibilities of the state. Economic cycles' external influences introduce fresh challenges to the tax systems of nations, necessitating substantial reconfiguration. Internal adjustments concerning prices and income must duly consider the tax element. The consistent practice of aggressive price undercutting and unfair competition is a leading factor behind the monopolization of sales markets by multinational corporations, particularly evident in the digital technology and software sectors. There is a noticeable transition in dynamic efficiency from a quantitative to a qualitative approach, and a shift in the epicenters that generate added value. The absence of robust protective measures like import restrictions, tariffs, and other non-tariff regulatory methods in the realm of digital products and technologies exacerbates this situation. Given the circumstances outlined above, one of the primary challenges associated with globalization is the blurring of tax bases across jurisdictions and the accurate determination of the actual point of sale for goods. This issue holds particular significance in the context of digital economy products, necessitating a well-considered effort to harmonize tax structures.

Materials and methods

During the course of this scientific research, various scientific methodologies were employed, including:

1. The conceptual method was used to analyze the provisions of tax legislation.
2. Statistical and comparative legal methods were applied to identify and compare environmental policies.
3. The historical and legal method was utilized to provide a historical context.
4. The method of analysis and synthesis was employed to combine and analyze information.
5. The "big data" method was utilized to process extensive digitalized information. The digitalization of various aspects of citizens' lives has generated substantial volumes of data, while global networks are redefining conventional concepts of space and boundaries.

As the research methodology, a comparative analysis was chosen to assess the impact of digital challenges, focusing not on the tax components themselves, such as tax objects, bases, or rates, but on the fundamental principles of taxation. A key premise was proposed: maintaining these fundamental principles ensures the stability of the tax system, while revising them necessitates modernization.

Furthermore, it is crucial to address the ongoing processes of reallocating tax rights (claims for tax payments), and this regulation, especially in the context of extensive discussion and agreement formation, should be based on a shared approach articulated in fundamental principles to facilitate consensus among most participants in tax-related interactions.

Contemporary scientific and theoretical understanding of tax legislation regulation is primarily the domain of experts in tax and financial law. Tax law has transcended its sectoral boundaries, and addressing its issues now necessitates an integrated approach. The research was underpinned by the contributions of Kazakhstani, Russian, and international scholars and specialists in the domains of legal theory and tax law.

Literature review

Among the recent scientific works devoted to the issues of transformation of tax legislation are the works of Kazakh scientists S.T. Alibekov, A.D. Zhusupov, A.A. Chernyakov. Also, some theoretical developments on the tax system have found their development and continuation in the scientific works of Sartaev S.S., Naimanbaev S.S., Naimanbaev S.M., Sabikenova Z.S., Tusupova L.K., Shaukenov A.T.

To the study of the issues of improving the financial and tax policy of the state can be attributed the following lawyers and economists who devoted their works and thus made a significant contribution to jurisprudence and economic sciences: A. Smith, A. Trivus, A. Sokolov, K.A. Attapkhonov, K.K. Ilyasov, G. Karagusova, A.Sh. G. Pepelyaev, M.T. Ospanov, N.B. Mukhitdinov, V.D. Melnikov, A. Gerun,

E. Kalyuzhanova, B.B. Shermukhametov, F.S. Seidakhmetova, Z. Atygaeva, G.K. Zhakupova, O. Timofeeva, B.J. Lesekbaeva, G.A. Lesbekov, S.S. Satubaldin, V.G. Fursov, K.A. Sergeantov, G.M. Brodsky, D.G. Chernik, A.B. Zeynelgabdin, S.M. Musin, E.V. Porokhov, M.B. Kenzheguzin and many other scientists have contributed to the domestic legal science. The named scientists have considered and studied individual theoretical issues of taxation – economic, political and legal aspects that emerged in accordance with each historical stage of the development of the state.

Main provisions

The phenomenon of digitalization, which was once a groundbreaking innovation, is now permeating virtually every facet of modern society. Ensuring greater predictability in tax matters for virtual businesses is becoming an ever more crucial requirement in the contemporary world. The transition of transactions into digital realms, the growing prevalence of intangible assets in overall consumption, and the worldwide potential for collaboration and logistics represent hallmarks of the transformation of tax legislation.

In 2019, about 30 countries of the world introduced forms for digital tax reporting and tax collection [10].

Considering that tax policy is intricately intertwined with political processes and state governance, it is imperative to acknowledge that the dynamic expansion of digital platforms is fundamentally reshaping democratic processes and political relationships [1]. Over the past three years, issues associated with digital platforms have escalated significantly. Misinformation, fake news, widespread privacy breaches, and data leaks have come to characterize social networks, all while the question of who should assume responsibility for upholding societal values on these platforms remains unanswered. The political influence of digital platforms has far-reaching effects on shaping public opinion concerning tax collection, often resulting in public advocacy for the interests of global corporations.

The relevance of fair taxation and income distribution is underscored by the widely accepted thesis that digitalization and globalization jointly limit governments' capacity to collect taxes. However, this oversimplification fails to capture the complex reality. Many governments actively capitalize on opportunities for generating additional revenue through "tax competition," leveraging their jurisdiction's appeal [2]. Yet, large corporations simultaneously employ opportunistic strategies to optimize tax payments and exploit WTO negotiations to evade taxes in the regions where they conduct business [3], all within the context of a discourse about the global economic landscape [4]. Tax incentives for cross-border trade are also frequently employed as bargaining chips. Notably, the established practices and techniques used by large companies in offshore settings are now being actively adapted to the digital realm, leading to even more effective tax planning.

Nonetheless, the principal tax challenge emerges quite unequivocally from the profound transformation of the state-business interaction within the physical presence of international companies due to digital formats. This challenge revolves around the erosion of the tax base resulting from a reduction in profit volumes, which progressively diminish in the financial records of regions where multinational corporations operate (commonly referred to as "profit erosion" and the efforts to combat it). The decrease in profits necessitates the establishment of more rigorous regulations for income derived from cross-border digital activities. Value-added tax is presently less of a concern, following the adoption of fundamental principles in transfer pricing and the development of the MOSS (Mini One-Stop Shop) mechanism, along with recommendations for applying the arm's length principle in transfer pricing.

A direct consequence of digitalization is the heightened tax risks associated with tax evasion. This issue can manifest both objectively within the digital landscape and subjectively, as companies consciously exploit imperfect tax mechanisms to evade taxes. This problem poses a tangible threat to state budget revenues, given the potential for businesses to operate without formal registration or physical presence within a country while still generating added value and profit. One critical challenge lies in the inherent lack of transparency and difficulty in controlling digital economic activities.

Results and discussion

In the realm of taxation, numerous concepts and technologies related to digitization are actively implemented and widely used. These include electronic taxpayers, electronic government systems, payment gateways, digital documents, electronic signatures, electronic tax reporting forms, electronic legal acts of tax authorities, digital channels for information delivery, processing, and storage, electronic mail, electronic document management, digital invoices, electronic accompanying invoices for goods, digital payments, electronic databases on taxpayers and their classifications, tax objects, and taxpayer transaction data, as well as electronic risk management systems and electronic taxpayer offices.

In general, according to the existence and legislative consolidation and definition of the above concepts, it can be unequivocally concluded that the law of Kazakhstan has a positive attitude to digital technologies and to the process of digitalization in the field of taxation. Not only documents and methods of their signing, authentication, transfer, identification and storage, but also entire tax procedures and services are transferred to digital format. Registration, filing of tax reports, payment of taxes in electronic form, receipt of forms of tax control is already a virtual reality in taxation and tax administration.

The time is not far off when artificial intelligence will do for people the cumbersome work that periodically arises for them to perform standard operations and even entire types of activities. It is possible that all taxation will eventually be transferred to an electronic format, and the taxpayer will not need to take any positive actions aimed at fulfilling his tax obligations. Tax accounting of its taxable activities, registration and declaration of taxable objects, calculation and implementation of tax payments, preparation and submission of tax reports will be automated, with the knowledge, but without the active participation of the taxpayer, under the constant supervision of tax authorities, with prior warning of planned transactions and notification of completed procedures. The taxpayer will only be informed about the progress of the fulfillment of his tax obligations and, in case of disagreement with him, object to certain transactions in the electronic format established for this purpose. His objections, claims, complaints and lawsuits may also be considered and resolved using artificial intelligence in electronic format with notification of the results of the resolution of his complaints and lawsuits. All tax procedures will also take place in electronic format – from registration and accounting of a taxpayer, his objects of taxation and tax obligations to their provision and enforcement. Technically, based on the level and pace of development of digital technologies and artificial intelligence, it's all real now. It is only a matter of time and setting tasks by authorized persons [5].

As for the human factor in digitalization, the human factor in the era of universal digitalization of all processes and phenomena does not fade into the background, as it may seem at first, but acquires a qualitatively new meaning when the interests of a person, his will and its expression are put at the forefront, taken into account in each specific important case for a person and when the further dynamics of the relationship depends on them. The human factor begins to manifest itself precisely when it is objectively really important and necessary for a person.

Using concrete examples of particular cases of problems with electronic document management arising in the practice of law enforcement, it is already possible today to identify with confidence certain groups of these problems that require their study and timely solution.

Firstly, digital technologies are still being slowly and inexorably introduced in the field of taxation.

Secondly, the appearance of an electronic «double» of the taxpayer and other participants in tax relations, digital duplication of their signatures, documents and activities, as well as their autonomous existence from real persons (their owners) pose a threat of their personality splitting, the appearance and subsequent identification of cases of inconsistency between the results of real and virtual reality in their activities.

Thirdly, operations with the creation, dispatch, delivery to the taxpayer of electronic forms of individual legal acts (notices, notifications, decisions, orders) or with the reflection in the personal account of electronic forms of tax reporting received from the taxpayer, with all their apparent automation, can be carried out in manual control mode when the taxpayer learns of their existence

much later than the designated they contain the dates of their creation, dispatch or receipt (the problem of the «time machine»).

Fourth, even in our age of artificial intelligence and digital technologies, no one is immune from mistakes: neither a person, nor a robot, nor its creator, operator or ordinary user. Mistakes are also possible in the work of programmers, operators, their offspring and users.

Digital transformation is one of the main factors of global economic growth. Measuring the effectiveness of the digital economy quantitatively is quite difficult due to the lack of a unified approach and the use of various methods for calculating key indicators [6].

The following factors have the greatest impact on the tax system of the state in the digital economy [7]:

- ♦ the introduction and provision of digital public services in the field of taxation;
- ♦ creation of favorable tax conditions for stimulating investments in digital technologies; automation of the tax control system;
- ♦ identification and development of a mechanism for taxation of new products, transactions arising from the use of digital technologies.

The digital economy stimulates business activity by reducing transaction costs and information asymmetry observed in some areas, for example, in financial markets. Therefore, the digital revolution is too significant for any country to neglect. In the study “Harnessing the digital economy for developing countries” [8] (The use of the digital economy by developing countries), OECD experts emphasize that the size of the economy matters, but is not decisive, and therefore developing countries, using strategic planning, should find and occupy their niche in the global digital economy.

In connection with the processes of digitalization taking place in the modern world, many states conclude agreements among themselves on the automatic exchange of financial information for tax purposes, and in 2017. The OECD has issued a standard for automatic exchange of tax information «Going to Digital» [9], which is advisory in nature.

Among the challenges faced by the tax system in the digital economy, one significant issue is the escalation of tax risks linked to tax evasion. This concern has gained prominence in response to the proliferation of contemporary business models that operate without formal registration and a physical presence within a particular country. The digital economy is typified by the expansion of online businesses and the establishment of information and financial centers that engage in value creation and profit generation. However, a key predicament lies in the often limited transparency of digital economic activities, making them challenging to regulate [6]. Structural changes in taxation are also evident, as the influence of the digital landscape is progressively altering the mechanism for shaping mandatory tax components in the future.

Conclusion

Profound changes, primarily within tax administration, must be implemented to align with the demands of the digital economy. This necessitates the adoption of innovative tax administration techniques tailored to the digital age. Incorporating contemporary information technologies into tax administration stands as a primary objective in the reformation of the tax system in the digital era. The integration of digital technologies in tax administration is poised to enhance tax transparency and ensure the obligatory fulfillment of tax obligations.

The key directions of the long-term development of the economy of the Republic of Kazakhstan in terms of digitalization are: the need to form a system of normative legal acts, mechanisms and instruments of the legislative framework regulating relations within the digital economy; the use of cloud technologies in taxation, the creation of digital infrastructure (personal electronic services, electronic document management and reporting) in the implementation of the conditions of information and economic security of the state and business, protection of personal data, as well as privacy in the digital space. The introduction of digital technologies in the economy will be facilitated by the development of a mobile application that has a state status, including information about the updated database of legislation, including tax.

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ЦИФРЛАНДЫРУ ЖАҒДАЙЫНДА САЛЫҚ ЗАҢНАМАСЫН ЖЕТІЛДІРУ

Андатпа

Бұл мақалада цифрландыру жағдайында салық заңнамасын трансформациялау аспектілері қарастырылады. Шет елдердің тәжірибесі, салықтық ынталандырудың негізгі нысандары зерделенеді, олардың әсер ету мүмкіндіктері көрсетіледі және бұл ретте салық тетігінің жаңа бағыттарын құру қажеттілігі айқындалады. Мемлекеттің салық жүйесінің жұмыс істеу тиімділігі оның мемлекеттік шығыстарды қаржыландыру мақсатында бюджеттік жүйеге салық төлемдерінің толық және үздіксіз түсуін қамтамасыз ету қабілетімен айқындалады. Салықтар кез-келген мемлекеттің экономикалық тұрақтылығының маңызды шарттарының бірі болып табылады, өйткені кез-келген елдің салық жүйесі мемлекеттің әлеуметтік – экономикалық функцияларын ғана емес, сонымен бірге жалпы экономикалық реттеу жүйесін басқарудың маңызды құралдарының бірі болып табылады. Салық салу әрқашан мемлекеттің өмір сүруінің қажетті шарты, экономикалық саясатының маңызды құралы болды және болып қала береді, экономикалық бәсекеге қабілеттілікті арттыруға ықпал етеді және фискалдық егемендікті жүзеге асыруды қамтамасыз етеді. Салық заңнамасы құқықтың қарқынды дамып келе жатқан саласы болып табылады. Бұл таңқаларлық емес, себебі салық заңнамасы салық салу мәселелерінде елдің саясатын көрсетеді және сәйкесінше қоғамның даму кезеңіне байланысты өзгеретін аталған саладағы қоғамның басымдықтарын көрсетеді. Осылайша, әлемде болып жатқан өзгерістерге сәйкес, салық заңнамасын цифрландыру жағдайында жетілдіруге бағытталған шаралар кешені қарастырылады.

Тірек сөздер: салық, салық салу, салық саясаты, цифрландыру, салық заңнамасы, бюджет, салықтық бақылау.

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СОВЕРШЕНСТВОВАНИЕ НАЛОГОВОГО ЗАКОНОДАТЕЛЬСТВА В УСЛОВИЯХ ЦИФРОВИЗАЦИИ

Аннотация

В данной статье рассматриваются аспекты трансформации налогового законодательства в условиях цифровизации. Изучаются опыт зарубежных стран, основные формы налогового стимулирования, демонстрируются возможности их воздействия, определяется необходимость создания новых направлений налогового механизма. Эффективность функционирования налоговой системы государства определяется его способностью обеспечивать полное и непрерывное поступление налоговых платежей в бюджетную систему с целью финансирования государственных расходов. Налоги являются одним из важнейших условий экономической стабильности любого государства, поскольку налоговая система любой страны является одним из важнейших инструментов управления не только социально-экономическими функциями государства, но и системой экономического регулирования в целом. Налогообложение всегда было и остается необходимым условием существования государства, важнейшим инструментом экономической политики, способствует повышению экономической конкурентоспособности и обеспечивает осуществление фискального суверенитета. Налоговое законодательство является динамично развивающейся отраслью права. Это действительно так, ведь налоговое законодательство отражает политику страны в вопросах налогообложения и, соответственно, отражает приоритеты общества в данной сфере, которые меняются в зависимости от стадии развития общества. Таким образом, в соответствии с происходящими в мире изменениями будет рассмотрен комплекс мер, направленных на совершенствование налогового законодательства в условиях цифровизации.

Ключевые слова: налог, налогообложение, налоговая политика, цифровизация, налоговое законодательство, бюджет, налоговый контроль.