

1 STATE LAW AND MANAGEMENT

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OPTIMIZATION OF TAX ADMINISTRATION AS A KEY FACTOR IN THE DEVELOPMENT OF THE TAX SYSTEM OF KAZAKHSTAN

Abstract

The article considers the significance of the development of the institute of tax administration in the context of cardinal transformation of the tax system of Kazakhstan. To ensure the financial stability of the country it is necessary to ensure effective tax administration and optimization of the activities of tax authorities. The authors describe tax administration as a multifaceted socio-economic and political phenomenon reflecting the development of market infrastructure, improvement of public administration mechanisms and principles of civil society. The Ministry of Finance of the Republic of Kazakhstan acts as a key source of information for the formation of national tax policy and strategic planning. The article analyzes the indicators used to assess progress in achieving national goals, and considers the impact of reducing and simplifying administrative barriers. In addition, various forms and methods of tax administration are studied. In conclusion, the authors propose a number of principles of tax system design aimed at its optimization and further improvement.

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

Introduction

International taxation practice is the study and analysis of tax systems and policies of different countries. It covers taxation methods, tax rate levels, tax bases, administrative processes and tax incentive mechanisms. International experience serves as a valuable source of information for improving national tax systems, promoting economic growth, ensuring fairness and improving the efficiency of tax administration.

Analysis of international taxation practices allows countries such as Kazakhstan to modernize their tax system, optimize economic policy and attract foreign investment.

Key aspects of international taxation include:

1. **The structure of the tax system** – types of taxes (income tax, VAT, property tax, etc.) and their rates.
2. **Administrative procedures** – mechanisms of tax administration, rights and obligations of taxpayers, the process of tax audits.
3. **Tax incentives** – benefits and preferences aimed at supporting economic development.
4. **Fairness and efficiency of taxation** – ensuring social justice, balancing tax burden and increasing economic efficiency.
5. **International Standards** – recommendations and norms developed by organizations such as the OECD (Organization for Economic Cooperation and Development).

Materials and methods

The study uses various methods, including philosophical, general scientific and special scientific approaches. When analyzing the tax system of the Republic of Kazakhstan, identifying its shortcomings and searching for areas for improvement, various philosophical methods are used.

One of the key methods is the dialectical approach, which allows a deeper understanding of the essence and content of the legal regulation of the tax system, as well as objectively assess its existing shortcomings. The system method is used for a comprehensive study of the problem in the context of the functioning of the tax system of Kazakhstan, identifying the interrelationships between various factors affecting its development.

The formal-logical method is used to analyze the normative content of the legislation regulating taxes and other mandatory payments. Comparative and comparative-legal methods allow comparing the tax system of Kazakhstan with international experience, in particular, with the tax systems of Singapore, the United States and Bulgaria.

Results and discussion

The key aspect of the fundamental reform of the tax system is the development of the institution of tax administration. Effective functioning of tax authorities and improvement of tax administration system play a crucial role in ensuring financial stability of Kazakhstan. This process is a complex socio-economic and political phenomenon reflecting the level of development of market infrastructure, state institutions and principles of civil society.

Taxes serve as the main source of state budget revenues, and their stable and timely collection requires an efficient tax structure. The tax structure in Kazakhstan comprises tax and customs authorities. The tax authorities perform the key function of collecting taxes and mandatory payments to all levels of the budget in accordance with tax legislation [1].

Kazakhstan's strategic goal is to become one of the 30 most developed countries in the world. To achieve this goal, the tax authorities, as part of the public administration system, must implement coordinated and consistent measures. The most important factor in this case is the strengthening of trust and partnership with the business community.

Foreign experience demonstrates successful models of support and development of entrepreneurship, including small and medium-sized businesses, as well as large corporations and

holdings. These models are aimed at the formation of an effective and favorable tax system for citizens. In this context, the analysis of foreign taxation systems, identification of their common features with Kazakhstani practice and assessment of opportunities for their implementation in Kazakhstan are particularly relevant.

One of the key taxes forming the state budget in many countries is corporate income tax. Its tax base is formed taking into account a variety of factors relating to the activities of companies. The study of foreign experience shows that such organizational structures as joint stock companies, cooperatives, insurance companies and commercial enterprises are subject to corporate tax in countries such as the United States, Germany and France. This tax is characterized by the presence of various exemptions and the complexity of calculation and payment. To identify similarities and differences in the mechanisms of corporate taxation, let us consider the practice of its application in different countries.

In Bulgaria, resident companies are taxed on all their worldwide income, while foreign organizations pay tax only on income received from sources in Bulgaria. The corporate tax rate is 10% and gains from the sale of assets are included in the taxable base. Gains from securities sold on regulated EU/EEA markets are not taxed, as are similar transactions outside this zone. Dividends from Bulgarian and EU/EEA companies are also exempt from taxation [2].

In Ireland, the main tax for organizations is corporate income tax. The country actively participates in international agreements, having avoided double taxation in more than 60 jurisdictions. The tax rate depends on the type of activity of the company:

12.5% – for trading companies,

25% for non-trading income (e.g. passive income, real estate rental).

The Irish tax system allows companies to pay taxes in the jurisdiction where they are managed, which attracts large corporations such as Apple [3].

In Cyprus, a company is considered a tax resident if it is managed and controlled from within the country. From 2023, organizations registered in Cyprus are automatically recognized as its tax residents unless they have no other tax residence. Corporate tax for all companies is 12.5% [4].

Singapore has a corporate tax rate of 17%. Income earned within the country as well as foreign income produced in Singapore is taxable [5]. The government offers tax relief mechanisms, including double cost write-offs. This measure is aimed at stimulating innovation and increasing the productivity of companies. In particular, companies operating in the high-tech sector can write off four times more expenses in key areas such as intellectual property licensing, patent registration and R&D [6].

Thus, analyzing foreign tax systems allows us to identify both common patterns and unique features of different taxation models. This makes it possible to adapt effective practices to optimize Kazakhstan's tax policy.

One of the key taxes in the tax system is property tax, which plays a significant role in budget formation. To conduct a comparative analysis of property taxation of organizations in countries with similar economic indicators it is possible to compare the number of taxable objects and the share of property tax revenues in the total volume of tax revenues.

Thus, in New York State about 40% of the budget is formed at the expense of property tax. In Kazakhstan, the impact of this tax on the budget can also be traced: its share is about 5% of total tax revenues. However, this indicator remains relatively low due to differences in the taxation system and property valuation methods. In Kazakhstan, property tax is based on real estate, but the approaches to valuation and taxation may vary, which affects the amount of revenues.

In New York State, the entire property complex, including land and buildings on it, is subject to taxation. The methodology of real estate valuation plays an important role, as it forms the tax base. In Great Britain real estate taxation is carried out through a single tax if there are signs of entrepreneurial activity. In this case, the taxable value is determined on the basis of the estimated annual rent for the object.

In addition, the UK has various components of property tax, including a tax on commercial property (Business Rates) and capital gains tax on the sale of real estate. The flexibility of the tax system allows small businesses to revise their tax base in response to market conditions and receive

certain reliefs, making the system more adaptable. Additionally, the complexity of the tax structure is enhanced by the presence of local and national bodies that independently set tax rates and rules [7].

In Canada, property tax is based on the aggregate market value of land and buildings, and individual tax rates depend on planned budget expenditures and the established tax base. Local governments determine their own tax rates, which leads to variability in tax policy from region to region. Some provinces have tax incentives or tax abatement programs to support environmental sustainability [8].

A portion of property tax revenue in Canada is used to fund local infrastructure, education and social services, which contributes to regional development. The amount of tax varies from province to province and even city to city. For example, in Vancouver, the average rate is around 0.25%-0.3%, while in Toronto and Montreal it can be higher. Rates are reviewed annually based on market assessments and budgetary needs, with the authorities taking into account the need to finance infrastructure and social programs.

Conclusion

Based on the experience of corporate income tax reform in Kazakhstan, several key aspects can be emphasized:

- ♦ Flexibility of tax rates – similar to Singapore and Ireland, industry specifics should be taken into account, setting reduced rates for the high-tech and innovative sector.
- ♦ Double cost write-off mechanism – implementing similar to Singapore, allowing companies to write off double or quadruple the cost of innovative development and research, which will stimulate scientific research and technological development.
- ♦ Dividend Tax Relief – applying the principles of Bulgaria, where dividend income received from EU/EEA companies is not taxed. This may contribute to attracting foreign investment.
- ♦ Foreign tax credit mechanism – using the experience of Cyprus, it is necessary to introduce a system of accounting for taxes paid abroad when calculating corporate tax liabilities of Kazakhstan.

As for the improvement of property taxation, several directions can be emphasized:

- ♦ Differentiated tax rates – setting higher rates for commercial real estate and providing tax exemptions for social housing.
- ♦ Actualization of real estate valuation methodology – bringing it in line with international standards for a more accurate determination of the market value of property.
- ♦ Implementation of a green property tax – as an incentive for projects focused on sustainable development, use of renewable energy sources and environmentally friendly construction.
- ♦ Support for the tourism industry – providing tax incentives for properties related to tourism development.

Transformation of the tax system is an important factor in ensuring financial stability and economic growth of Kazakhstan. The development of effective tax administration and increased transparency of tax authorities will contribute to the creation of a sustainable and reliable tax system.

Kazakhstan's strategic goal is to become one of the world's 30 developed countries, which requires modernization of the tax system, strengthening interaction with the business community and analysis of international experience. Examples of foreign taxation models, including corporate income tax and property tax in Bulgaria, Ireland, Cyprus and Singapore, may be useful for adaptation to Kazakhstani realities.

Currently, the share of property tax in Kazakhstan is only 5% of total tax revenues, while in New York State this figure reaches 40%. This demonstrates the need for reforms aimed at improving the efficiency of tax administration.

Key steps in this direction include:

- ♦ modernization of the real estate valuation system,
- ♦ differentiation of tax rates,
- ♦ expansion of powers of local authorities in taxation issues.

Improvement of Kazakhstan's tax system will strengthen social and economic stability, create favorable conditions for doing business and ensure sustainable growth. Rational tax policy and effective allocation of budgetary resources aimed at the development of infrastructure and public services are the most important factors of economic prosperity of the country.

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ҚАЗАҚСТАННЫҢ САЛЫҚ ЖҮЙЕСІН ДАМУДЫҢ НЕГІЗГІ ФАКТОРЫ РЕТІНДЕ САЛЫҚТЫҚ ӘКІМШІЛЕНДІРУДІ ОҢТАЙЛАНДЫРУ

Аңдатпа

Мақалада Қазақстанның салық жүйесін түбегейлі өзгерту контекстінде салықтық әкімшілендіру институтын дамытудың маңыздылығы қарастырылады. Елдің қаржылық тұрақтылығын қамтамасыз ету үшін тиімді салықтық әкімшілендіру және салық органдарының қызметін оңтайландыру қажет. Авторлар салық-

тық әкімшілендіруді нарықтық инфрақұрылымның дамуын, мемлекеттік басқару тетіктерін жетілдіруді және азаматтық қоғам принциптерін көрсететін көп қырлы әлеуметтік-экономикалық және саяси құбылыс ретінде сипаттайды. Қазақстан Республикасының Қаржы министрлігі Ұлттық салық саясаты мен стратегиялық жоспарлауды қалыптастыру үшін негізгі ақпарат көзі болып табылады. Мақалада ұлттық мақсаттарға жетудегі прогресті бағалау үшін қолданылатын көрсеткіштер талданады және әкімшілік кедергілерді азайту мен жеңілдетудің әсері қарастырылады. Сонымен қатар, салықтық басқарудың әртүрлі формалары мен әдістері зерттелуде. Қорытындылай келе, авторлар оны оңтайландыруға және одан әрі жетілдіруге бағытталған салық жүйесін құрудың бірқатар принциптерін ұсынады.

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

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ОПТИМИЗАЦИЯ НАЛОГОВОГО АДМИНИСТРИРОВАНИЯ КАК КЛЮЧЕВОЙ ФАКТОР РАЗВИТИЯ НАЛОГОВОЙ СИСТЕМЫ КАЗАХСТАНА

Аннотация

В статье рассматривается значимость развития института налогового администрирования в контексте кардинальной трансформации налоговой системы Казахстана. Для обеспечения финансовой стабильности страны необходимо эффективное налоговое администрирование и оптимизация деятельности налоговых органов. Авторы описывают налоговое администрирование как многогранное социально-экономическое и политическое явление, отражающее развитие рыночной инфраструктуры, совершенствование механизмов государственного управления и принципы гражданского общества. Министерство финансов Республики Казахстан выступает ключевым источником информации для формирования национальной налоговой политики и стратегического планирования. В статье анализируются показатели, используемые для оценки прогресса в достижении национальных целей, а также рассматривается влияние сокращения и упрощения административных барьеров. Кроме того, изучаются различные формы и методы налогового администрирования. В завершение авторы предлагают ряд принципов построения налоговой системы, направленных на ее оптимизацию и дальнейшее совершенствование.

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