

Kistaubekova N.Zh.

**Actual problems of tax
administration in the Republic of
Kazakhstan**

In article the basic concepts and types of contracts are considered. In the conditions of market economy the contract becomes the main instrument of regulation of relationship of subjects of business activity. It is the main legal form of an economic turn, defines the rights and obligations of the parties, their responsibility. The enterprise contract represents the agreement of two and more subjects of business activity as a result of which arise, enterprise legal relationship change or stop.

Key words: tax, tax law, tax policy, tax mechanism.

Қыстаубекова Н.Ж.

**Қазақстан Республикасындағы
салық қызметін басқарудың
көкейкесті мәселелері**

Берілген мақалада салық құқығы түсінігі мен принциптері қарастырылған. Салық саясатын жасауға деген ғылыми қадам қоғамдық даму талаптарына сай келу, сонымен қатар қаржы теориясының тұрақты қорытындыларын қарастыруға байланысты болып табылады. Бұл талаптарды есепке алмау ұлттық шаруашылықтағы үлкен шығысқа алып келеді. Еліміздің бүкіл тарихы бұған дәлел болып табылады.

Түйін сөздер: салық, салық құқығы, салық саясаты, салық тетігі.

Қыстаубекова Н.Ж.

**Актуальные проблемы
управления налоговой
деятельностью
в Республике Казахстан**

В статье рассмотрены основные понятия и принципы налогового права. Научный подход к выработке налоговой политики предполагает ее соответствие закономерностям общественного развития, постоянный учет выводов финансовой теории. Нарушение этого требования приводит к большим потерям в народном хозяйстве. Вся история нашего государства подтверждает это.

Ключевые слова: налог, налоговое право, налоговая политика, налоговый механизм.

**ACTUAL PROBLEMS OF
TAX ADMINISTRATION
IN THE REPUBLIC OF
KAZAKHSTAN**

The tax policy represents a package of measures in the field of tax regulation carried out by the state. A key link of economic policy and represents is the tool of a regulation of macroeconomic proportions.

As the specific area of human activity, a tax policy belongs categories of a superstructure. Between it and economic basis of society there is a close interrelation. On the one hand, the tax policy is generated by the economic relations, society isn't free in development and carrying out policy, the last is caused by economy. On the other hand, arising and developing on the basis of economic basis, the tax policy as a component of financial policy, possesses in a certain independence: it has specific laws and logic of development. Owing to this fact it can have the return impact on economy, a condition of finance. This influence can be variously: in one cases by means of carrying out political actions favorable conditions for development of economy are created, in others – it is braked.

Scientific approach to development of a tax policy assumes its compliance to regularities of social development, the constant accounting of conclusions of the financial theory. Violation of this requirement leads to big losses in a national economy. All history of our state confirms it.

The state pursues the tax policy via the mechanism of its realization representing set of organizational precepts of law and methods of management of the taxation, forms of tax control and the tax mechanism. Practical use of the mechanism of realization of a tax policy is carried out by means of the tax law regulating organizational precepts of law and methods of management of the taxation, the tax mechanism (tax rates, privileges, deductions, ways of taxation, a form and types of tax control, etc.).

The tax policy is carried out via the tax mechanism which represents set of organizational precepts of law and methods of management of the taxation, including different wide arsenal of superlinear tools (tax rates, tax privileges, ways of taxation, etc.). The state gives to the tax mechanism the legal form by means of the tax law and regulates it. It creates visibility of isolation of taxes from relations of production.

The tax mechanism considered through a prism of real practice is various in concrete space and time. So, tax actions at the different

levels of management and power are ambiguous, and also distinctions and in the temporary relation are essential.

The tax mechanism as the arch of practical tax actions is set of conditions and rules of realization in practice of provisions of tax laws. Any tax action which isn't based on an objective basis acts as subjectivistic intervention in reproduction processes that inevitably conducts to their deformation. The tax mechanism allows to order the tax relations, relying on the tax right, bases of management of the taxation.

The tax mechanism is an area of the tax theory treating this concept of quality of organizational and economic category, and, therefore, as objectively necessary process of management of the redistributive relations developing at nationalization of part of the national income created in production. All sphere of the relations developing in this process can be differentiated on three subsystems: tax planning, tax regulation and tax control [3, p.45].

The tax mechanism as well as economic, connects two opposite beginnings: planning, i.e. strong-willed regulation of economy by the central power taking into account objectively existing economic laws by balancing of development of all branches and regions of a national economy, coordination of economic processes according to a target orientation of development of a social production; spontaneously – the market competition where it is free on the basis of straight lines and feedback producers and consumers interact. Owing to isolation of producers and discrepancy of their interests inevitably there are destructive phenomena. Thus, the market relations lead, on the one hand, to development of production of certain subjects in the conditions of fierce competition, and with another, – to a rupture of economic communications between the stood apart enterprises as a result of discrepancy of production mass of goods with its sale. From here need of state regulation of the market relations for prevention of failures in production and crisis tendencies of the market follows. The tax mechanism which is recognized in all countries became such regulator now.

Efficiency of use of the tax mechanism depends on as far as the state considers internal essence of taxes and their discrepancy.

In a tax policy relative independence of the state is shown. Changing a tax policy, manipulating the tax mechanism, the state has an opportunity to stimulate economic development or to constrain it. Tax regulation covers economic life of the country as tax actions are the most universal instrument of impact of a superstructure on the basic relations.

The purpose of such regulation – creation of the general tax climate for internal and external activity of the companies, especially investment, and providing preferential tax conditions for stimulation of the priority branch and regional directions of the movement of the capital.

The tax policy and the tax mechanism define a role of taxes in society. This role constantly changes depending on change of activity of the state. In difference from functions the role of taxes is more mobile and many-sided, it reflects interests and the purposes of the certain social groups and parties which are in power in the concentrated look.

At the heart of a tax policy and the tax mechanism the dominating concept is usually put. Correctness of the concept is checked by practice. If the tax theory doesn't enjoy popularity and brings negative results at its realization, it replace new.

From the point of view of science about management, the state as object of management differs in nothing in this quality from private corporation. If the purposes are correctly chosen, the available means and resources are known, it is necessary only to learn to apply these means and resources effectively. The main financial resource of the state are taxes therefore effective management of taxes can be considered a basis of public administration in general.

If to recognize that the state exists for ensuring prosperity of his citizens, the government can choose one of two following strategic lines: or to raise heavy taxes and to assume, respectively, high responsibility for wellbeing of the citizens, or to raise low taxes, meaning that citizens have to care of the wellbeing, without hoping for support of the state [4, p. 99-100]. Thus the level of requirements of the population is important, and according to it at the initial stages of economic development of the state gravitate to rather low taxes, at later stages, with development of forms of public consumption, there is a transition to higher rates of the taxation.

However within this general tendency the different states differently build the financial system: one find it possible to withdraw in a type of tax (including all types of tax and obligatory payments, including contributions on social insurance) to 50% of all income of society, proceeding from the concept of higher efficiency of use of financial means under control of government institutions, than in hands of individuals; others don't share this belief and limit the tax appetites only of 25-30% (from GDP).

Among the first generally rich countries with the level of average per capita gross revenues in the range of 25-30 thousand dollars of the USA, their

tax withdrawals make very considerable sums: in Denmark – 17 thousand dollars per capita (a share of taxes in % VVP-51), in Switzerland – about 15 thousand dollars (a share of taxes in GDP – about 33%), in Norway-14 thousand dollars (a share of taxes in GDP – 42%), in Germany, France, Belgium, Finland – in the range of 11-12 thousand dollars (a share of taxes in GDP – 40%, 45%, 46,5% and 47% respectively) [5].

The tax system operating now in Kazakhstan not simply acts as a brake for investments, but is also one of the reasons – perhaps, main – a crisis state of economy. From here it is possible to consider established that: the tax burden in RK is obviously superfluous and by the sizes of the social and economic situation which inadequately developed in the country, the collected taxes are used inefficiently and not in interests of economic development.

The «fire» measures for toughening of tax procedures taken recently don't bring real results any more: instead of a gain of the tax income they cause only a debt gain. Now the most part of all tax income in the budgetary system is provided by energy industry and the related branches, i.e. the branches realizing the products delivered by the nature, but not work of the population.

It seems, already at anybody doesn't remain doubts that further such situation is intolerant and that changes in tax system are inevitable. Disagreements exist only that it is offered to change in tax system, in what sequence and in what terms. If to take tax system in general, changes are possible and necessary – and in a tax policy, and in tax equipment, and in the tax right.

Now the tax policy as that in the country is absent, or, to tell more precisely, it is formed spontaneously therefore separate measures of a tax policy not only conflict with carried out (or proclaimed) by economic policy, but also among themselves.

In RK on the loudspeaker of tax revenues negative impact is had as microeconomic factors (an erosion of traditionally high tax discipline in sector of the former state enterprises, change of behavior of the enterprises in connection with growth of the private sector characterizing by absence of traditions of voluntary payment of taxes, growth of a services sector in which degree of a collecting of taxes is also less, than in the sphere of production of goods, etc.), and macroeconomic (decrease in a high rate of inflation, crisis of mutual debt of the enterprises, growth of debt of the enterprises to the budget).

The size of export and import, the foreign trade balance and other macroeconomic factors can have a certain impact on receipt of separate types of tax

(the greatest – on the export and import duties), nevertheless here it is necessary to consider, as extremely strong impact of standard changes of an order of the taxation on the gained income, and very contradictory impact of macroeconomic factors on the separate types of tax which are most closely connected with the external economic sphere.

One of the major macroeconomic factors influencing many economic processes including on state revenues is dynamics of debts and non-payments of the enterprises. The problem of payment crisis in transitional economies, despite its extreme importance, is studied extremely insufficiently. Distinguish from major factors of development of crisis of debt such as softness of the budgetary restrictions of the enterprises, non-payments by the enterprises from the state budget, and also the criminal component is the important reason.

As the indicators reflecting development of payment crisis the size of receivables of the enterprises and shortages on payments in the budget is used.

First, obligations for payment of income tax and the VAT appear at the enterprises after payment by their clients of the goods and services delivered to them therefore growth of receivables leads to reduction of volume of realization and profit, and as a result, to falling of real tax revenues.

Secondly, the total value of receivables influences dynamics of real tax revenues because of depreciation of this debt under the influence of inflation. Than more size of receivables, subjects at these rates of inflation more its depreciation and, respectively, less real volume of the realized production, profit and the paid taxes. Than inflation, that to the given receivables size more its depreciation and, respectively, less than a volume of tax base and tax revenues is higher.

Thirdly, the total value of non-payments of the enterprises to the budget significantly depends on the sizes of overdue receivables (mutual non-payments of the enterprises). This results from the fact that insolvency of the enterprises directly affects solvency of their creditors and relationship of the last with the budget.

The important factor characterizing payment crisis and making direct impact on tax revenues are tax shortages. The debt of the enterprises to the budget includes the sum of the accrued taxes which aren't transferred into the budget, penalties inflicted on the taxpayer in connection with the allowed tax violations and a penalty fee for delay of payment of a tax and penalties. Dynamics of a shortage in the budget considerably can be defined by political processes in the country.

References

- 1 Economy course: Textbook. – 3rd prod., additional / Under the editorship of B. A. Rayzberg. – M.: Infra-M, 2000.
- 2 Finance: The textbook for Higher Education Institutions. / Under the editorship of L.A. Drobozina. – M.: Unity, 1999.
- 3 Taxes and taxation. T.F. Yutkina. – M: Infra-M, 1998.
- 4 Economic theory: Studies. for the student. high studies. institutions / Under the editorship of V.D. Kamayev. – 6th prod., reslave. and additional – M.: Gummanit. prod. VLADOS center, 2000.
- 5 Applied economy: Studies. a grant for the studying senior classes. G. T. Shapiro, G.G. Dawson, G. Entel. – Almaty: «Achievements young», 1997.