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Improving enterprise efficiency through digitalization and tax administration control

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Abstract. In Kazakhstan, tax amendments and additions are implemented through the national tax code, with oversight measures, including digitalization, continuously being strengthened. These policy updates take effect every January, and compliance is monitored by regulatory authorities.

The purpose of this article is to explore how businesses can improve their financial health by properly utilizing the tax benefits provided by the tax code of Kazakhstan. Additionally, it examines how tax reforms impact the application of these benefits, using monitoring and regulatory mechanisms as tools for economic development. To promote transparency, the government encourages businesses to operate openly by introducing tax reforms and offering incentives. These measures are legally enforced and overseen through various tax regimes, which businesses must carefully select as they expand and diversify. Ultimately, such policies contribute to economic growth and enhance financial stability for enterprises.

The relevance of this article lies in examining the digitalization of the tax system and assessing the impact of digital technologies on tax collection as a key indicator of tax administration efficiency. The scientific novelty of the study is rooted in its exploration of the role of digital transformation in modernizing the tax system.

Keywords: tax, tax reform, tax system, digitalization, tax interest, tax benefits, management, planning mechanism, optimization mechanism.

Introduction

To enhance the efficiency of tax administration and support business operations, digitalization and regulatory control play a crucial role in adapting tax rates based on taxpayers' sources of income, aligning with government objectives. This approach not only fosters economic growth

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but also safeguards state interests by ensuring compliance and preventing illegal shadow business activities. Tax rates and their changes are specified annually in the Tax Code of the Republic of Kazakhstan [1].

The digital transformation of tax administration has been an ongoing process, aimed at ensuring the accurate and timely payment of mandatory taxes, preventing fines and penalties, and minimizing errors. The impact of these advancements has become increasingly evident in recent years, particularly in response to global economic challenges.

One of the most significant disruptions in recent history was the COVID-19 pandemic, which had a profound effect on the economies of nearly every country. In response, Kazakhstan introduced a series of tax incentives over three consecutive years, including tax exemptions for small and medium-sized enterprises. While these measures provided temporary relief, the crisis underscored the necessity of tax reform to address evolving economic conditions.

During the pandemic, the role of digitalization in tax administration proved to be particularly beneficial, facilitating more efficient tax collection and compliance despite widespread economic disruptions. However, even as the pandemic subsided, new global challenges such as geopolitical conflicts and economic stagnation have continued to impact financial systems worldwide.

As a result, tax system reforms have become an urgent priority, requiring in-depth analysis and strategic management to ensure stability and adaptability in the face of ongoing economic uncertainty [2]. Effective oversight and digital control mechanisms are essential in addressing these challenges and optimizing tax policies for sustainable economic development.

Literature Review

Tax reform, along with tax and budget policies, remains a critical issue in the field of finance. To explore these topics, both theoretical and practical aspects have been examined, incorporating official state data and the research contributions of Kazakhstani scholars.

With ongoing reforms in Kazakhstan's compulsory tax system, several researchers have addressed the challenges associated with tax burdens and their broader economic implications. The regional impact of taxation has been extensively analyzed by ESYMKHANOVA Z.K., SAKENOVA Z.M., and AMRENOVA L.K. [3], who investigated the relationship between tax burden and economic growth across different regions of Kazakhstan. Their findings highlight the varying effects of tax policy implementation on regional economic development, demonstrating that tax burden distribution directly influences territorial economic performance.

Corporate tax optimization strategies have been thoroughly examined by BARYSHEVA S.K. and DOSAIEVA A.J. [4], who emphasized the critical role of tax planning in optimizing corporate income tax obligations. Their research provides valuable insights into how effective tax planning mechanisms can enhance enterprise financial performance while ensuring compliance with regulatory requirements. This work is particularly relevant to understanding how businesses can leverage tax planning tools within digitalized administrative systems.

Systemic challenges within Kazakhstan's tax framework have been comprehensively addressed by OMARBAKIEV L.A. [5], who identified key problems in the republic's tax system and proposed strategic solutions for optimization. His research outlines specific directions for improving tax mechanisms, providing a theoretical foundation for understanding the necessity of tax system modernization and digital transformation initiatives.

The enterprise-level impact of tax policy has been quantitatively assessed by Yatsenko V.S. [6], who evaluated how tax burden affects business activity across various sectors in Kazakhstan. This empirical analysis provides crucial evidence for understanding the direct relationship between tax policy changes and enterprise operational efficiency, supporting the argument for balanced tax administration approaches.

The stimulating potential of tax policy as an economic development tool has been explored by Dadashev A.O. [7], who analyzed how tax mechanisms can serve as catalysts for economic growth. His work emphasizes the importance of strategic tax policy design in promoting business development and economic diversification.

These studies collectively provide valuable insights into the evolving tax landscape and its direct impact on Kazakhstan's economic development, forming the theoretical foundation for examining how digitalization can address identified challenges and enhance tax administration efficiency.

Contemporary global trends in tax administration demonstrate a significant shift toward comprehensive digitalization and automated compliance systems. International experiences reveal several key developments that align with Kazakhstan's reform initiatives. The implementation of real-time reporting systems, artificial intelligence-driven audit processes, and blockchain-based transaction verification represents the current frontier of tax administration modernization.

Leading economies have demonstrated that integrated digital tax ecosystems can simultaneously reduce taxpayer burden while increasing revenue collection efficiency. These international benchmarks provide valuable reference points for assessing Kazakhstan's digital transformation progress and offer proven models for successful implementation.

The COVID-19 pandemic accelerated digital adoption across all sectors, with tax administration experiencing unprecedented digitalization momentum. Remote work requirements and social distancing measures forced rapid implementation of contactless tax services, automated processing systems, and digital-first taxpayer interactions. This global shift has established new expectations for tax service delivery and highlighted the competitive advantages of digitally advanced tax systems.

Current technological trends emphasize the integration of mobile platforms, cloud-based data management, and predictive analytics in tax administration. The emergence of mobile-first tax applications, automated tax calculation systems, and AI-powered compliance monitoring represents the next generation of tax technology solutions. These developments align directly with Kazakhstan's strategic initiatives for mobile banking integration and simplified reporting processes outlined in the 2026 tax reform agenda.

Contemporary research increasingly focuses on the intersection of digital transformation and economic development, particularly in emerging markets. International studies demonstrate growing recognition that advanced digital tax infrastructure contributes to stronger economic performance, reduced shadow economy activities, and improved business confidence, supporting the theoretical framework underlying Kazakhstan's digitalization strategy.

Methodology

This study employs a mixed-methods research approach combining quantitative and qualitative analyses to comprehensively examine the digitalization of tax administration in

Kazakhstan. The research methodology incorporates several key components to ensure robust and reliable findings. Primary data sources include the Tax Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget (Tax Code)" and official statistical data from the Ministry of Finance of the Republic of Kazakhstan. [1] Statistical indicators from the National Statistics Bureau covering the period 2023-2024 provide empirical evidence for small and medium enterprise performance analysis.

The study utilizes a general-to-specific analytical framework, incorporating systematic comparison of data across different time periods and tax regimes. Comparative analysis examines the effectiveness of various tax administration approaches before and after digitalization implementation. The research employs descriptive statistics to analyze trends in enterprise registration, employment, and output data.

The methodology includes theoretical analysis of tax policy frameworks, practical assessment of digital transformation impacts, and empirical evaluation of enterprise performance indicators. Content analysis of legislative documents and policy papers provides insights into regulatory changes and their implications for business operations.

This study is highly relevant due to several pressing factors in Kazakhstan's current economic landscape. First, recent global challenges including the COVID-19 pandemic and geopolitical conflicts have demonstrated the critical need for adaptive tax systems that can respond quickly to economic disruptions [2]. Traditional tax administration methods have proven inadequate in addressing these rapid changes.

Second, the research aligns with President Tokayev's strategic initiatives for Kazakhstan's economic development, particularly the comprehensive tax reforms planned for 2026 that emphasize digital integration and streamlined processes. Third, with small and medium enterprises representing majority of registered businesses in Kazakhstan, efficient tax administration directly impacts national economic growth and development.

The study addresses the urgent need to combat the shadow economy through improved digitalization and control mechanisms, supporting the government's goal of promoting transparent business operations. Finally, the rapid advancement of digital technologies in public administration makes this research timely and essential for understanding how technological integration can enhance tax system efficiency while improving taxpayer services and compliance rates.

The primary objective of this study is to examine how digitalization and control mechanisms can enhance the efficiency of tax administration in Kazakhstan while improving enterprise operations. Specifically, the research aims to analyze the impact of digital transformation on tax collection processes, evaluate the effectiveness of various tax regimes in supporting business development, and assess how technological integration contributes to preventing shadow economy activities and ensuring compliance with tax obligations.

The study is based on the following hypothesis: The implementation of digitalization and enhanced control mechanisms in Kazakhstan's tax administration system will significantly improve tax collection efficiency, reduce compliance costs for enterprises, and contribute to overall economic growth by facilitating better business operations and reducing shadow economy activities. Furthermore, it is hypothesized that enterprises utilizing appropriate digital tax regimes and control systems will demonstrate improved financial performance and greater compliance with regulatory requirements compared to those operating under traditional tax administration methods.

Results and Discussion

The foundation of a country's economic development relies heavily on its tax system, as no state can function without an effective mechanism for tax collection and administration. The tax system serves as a key instrument of public governance, ensuring the fair and equitable distribution of tax burdens while financing essential social programs and government functions. By fulfilling these responsibilities, the state maintains its ability to operate and serve its citizens.

Tax policy remains a critical issue not only in Kazakhstan but also globally. Recent changes in the tax system have sparked discussions about optimization and digitalization, highlighting the need for more efficient tax administration. These discussions have led to the identification of several actionable strategies for improving the system [8].

To reduce the tax burden on taxpayers while optimizing tax obligations, three key approaches can be considered:

- Optimizing expenses through the selection of appropriate tax regimes
- Enhancing tax planning through practical recommendations
- Preventing risks, minimizing errors, and avoiding fines or additional tax liabilities

Relevant details on these strategies can be found in the Tax Code of the Republic of Kazakhstan, "On Taxes and Other Mandatory Payments to the Budget." The available tax regimes and benefits include [9]:

- E-Salyq Business
- Patent-based taxation
- Special tax regime based on an optimized declaration
- Permanent deduction system
- Retail trade tax regime
- General tax regime

The introduction of tax reforms plays a crucial role in supporting business diversification and serves as a key tool for economic development. Additionally, the latest tax code aligns with the strategic goals outlined in the new legislative initiatives put forth by President Kassym-Jomart Tokayev. As part of a long-term vision, significant amendments to the tax system were announced in his address to the people of Kazakhstan on September 2. The new Tax Code, set to take effect in 2026, will introduce several important changes, including:

- integration of tax services with mobile banking applications to improve coordination with state revenue authorities
- adjustments to e-Tamga VAT regulations
- streamlined tax return process with a reduced number of reporting requirements

The most recent amendments to Kazakhstan's Tax Code were introduced in Law No. 120-VI, enacted on December 25, 2017, with the latest updates taking effect on January 1, 2025. These changes are expected to result in increased tax revenues (as illustrated in Figure 1). The anticipated outcome is a more balanced and accountable tax framework, promoting greater fiscal responsibility among businesses while ensuring the efficient allocation of state budget resources.

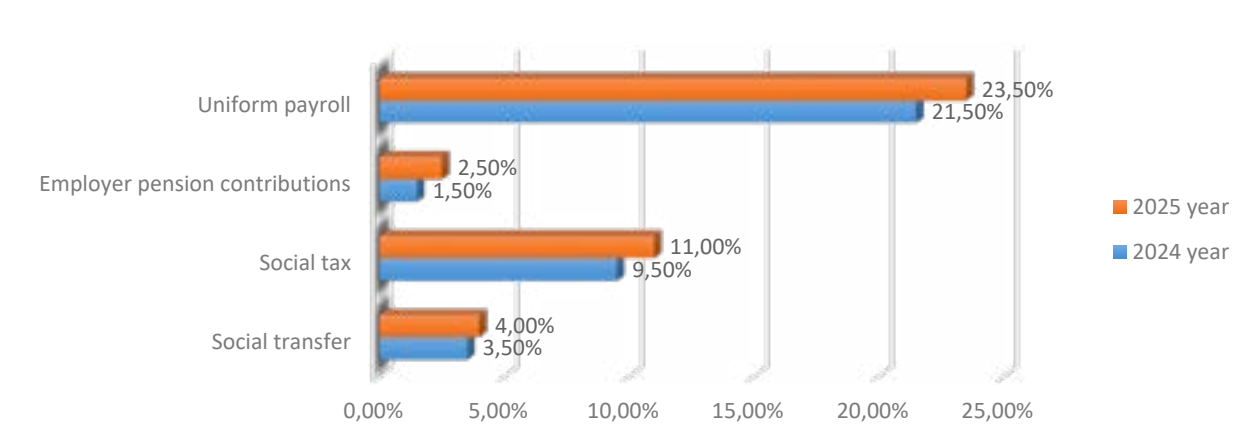


Figure 1 changes in tax payments related to entrepreneurship in the tax system.

Note - compiled based on the source [1]

Figure 1 demonstrates how changes in tax percentages can contribute to increasing the pensions received by hired workers. These adjustments are part of a broader tax policy reform aimed at enhancing employer accountability and ensuring sustainable pension funding. The implemented policy includes a gradual annual increase, designed to regulate tax contributions while strengthening the financial security of employees. This approach reflects the government's commitment to balancing tax policy with long-term social and economic stability.

In the context of enterprise development, improving the efficiency of the tax system and maintaining proper financial records should align with International Financial Reporting Standards (IFRS). Enterprises striving for transparency and accuracy in their financial statements can adhere to IFRS (IAS) 12 "Income Taxes", which ensures correct recognition of tax-related income and expenses. IFRS-based accounting is beneficial not only for large corporations but also for small and medium-sized enterprises (SMEs), serving as a mechanism to enhance the accuracy and effectiveness of financial reporting.

Effective tax system improvements rely on two key control processes:

- Maintaining and submitting financial statements in compliance with IFRS.
- Correct application of tax rates as stipulated in the tax code.

The Role of Digitalization and Control in Tax Administration

Enhancing the efficiency of tax functions and enterprise operations through digitalization offers several advantages:

- Integration of tax-related data into a unified system, ensuring timely submission and record-keeping.
- Consolidation of financial reporting and tax accounting, accelerating business processes and improving operational efficiency.
- Automated compliance with evolving tax regulations, allowing businesses to adapt quickly to legislative changes.
- Implementation of online document management, streamlining internal tax control and reducing administrative burdens.
- Advancement of state digital information platforms, enabling more effective tax administration and oversight.

To maximize the benefits of state tax incentives, enterprises must consider the following key measures:

- Establishing financial and economic control mechanisms to oversee the company’s financial activities.
- Appointing a commission responsible for financial and economic oversight within the enterprise.
- Engaging with the Internal Audit Service to ensure compliance with tax regulations and financial standards.

These measures significantly enhance an enterprise’s ability to leverage state support programs and optimize financial performance. The following figure (figure 2) visually represents the structure of available tax incentives and their impact on enterprise development.

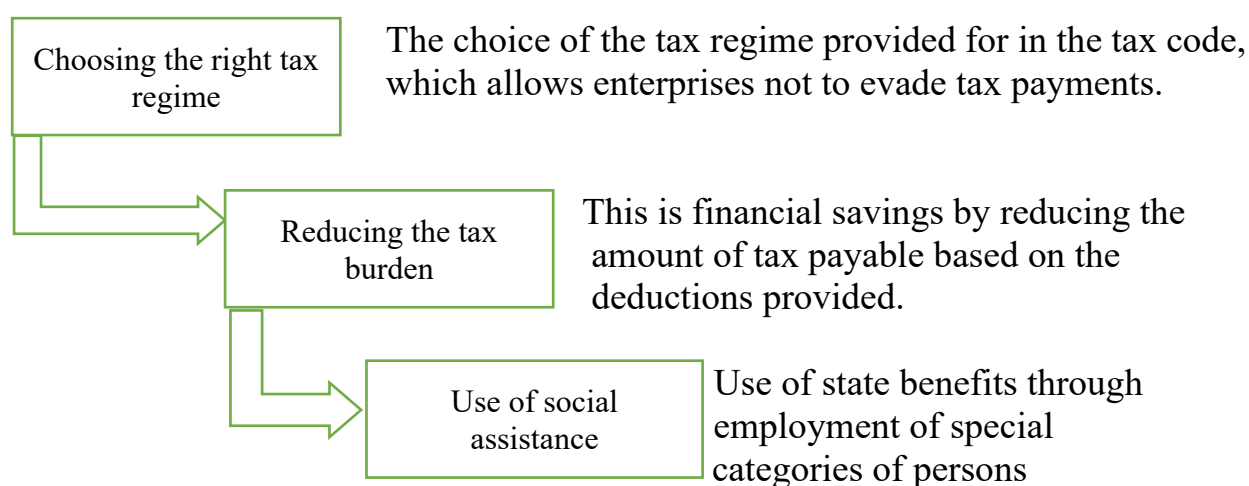


Figure 2 opportunities to reduce the amount of tax payments.

Note – compiled based on the source [10]

The Tax Code of the Republic of Kazakhstan provides mechanisms for reducing the tax burden on businesses by allowing enterprises to justify and optimize their expenses through a structured control system. A well-functioning tax system ensures that legislative changes do not hinder business operations but instead create a stable and predictable economic environment. When properly implemented, this system facilitates efficient tax audits and control processes, enabling faster regulatory oversight while maintaining compliance.

Tax reforms play a crucial role in preventing budget deficits and ensuring the effective allocation of social assistance funds. The impact of state tax policy changes is particularly significant in shaping economic growth, improving financial stability, and fostering small and medium-sized business (SME) development.

The effects of recent tax policy changes can be observed in Table 1, which presents an analysis of key performance indicators for SMEs in Kazakhstan from 2023 to 2024. This data provides insight into the dynamics of tax reform and its influence on entrepreneurial activity across the country.

Table 1 – key performance indicators of small and medium-sized businesses in Kazakhstan for the period 2023-2024

List of completed works by type of entrepreneurship	As of January 1, 2024	As of January 1, 2023	Difference between 2024-2023	
			Absolute difference	Relative difference
1	2	3	4	5
1. Number of registered entities for small and medium-sized businesses, including:	2178951	2026527	152424	107,5
– small business enterprises	456655	438403	18252	104,2
– enterprises of medium-sized businesses	3024	3032	-8	99,7
– individual entrepreneurs	1442861	1336490	106371	108,0
– farm households	276411	248602	27809	111,2
2. Enterprises operating under the auspices of small and medium-sized businesses, their number and including:	2002199	1818764	183435	110,1
– small business enterprises	360268	340584	19684	105,8
– enterprises of medium-sized businesses	2940	2924	16	100,5
– individual entrepreneurs	1369043	1234536	134507	110,9
– farm households	269948	240720	29228	112,1
3. Number of people employed in small and medium-sized businesses, including:	4326316	4109741	216575	105,3
– small business enterprises	1772925	1728767	44158	102,6
– enterprises of medium-sized businesses	395186	380081	15105	104,0
– individual entrepreneurs	1808655	1678463	130192	107,8
– farm households	349550	322430	27120	108,4
4. Output of products for small and medium-sized businesses, mln. tg and including:	68710494	59221488	9489006	116,0
– small business enterprises	47162247	42069312	5092935	112,1
– enterprises of medium-sized businesses	12085620	9699892	2385728	124,6
– individual entrepreneurs	6729352	4468161	2261191	150,6
– farm households	2733275	2984133	-250858	91,6
Note - compiled based on the source [11]				

The table shows that the number of registered small and medium-sized business entities, including medium-sized enterprises, decreased by 8 compared to the previous year. Additionally, between 2023 and 2024, the total output of small and medium-sized businesses reached 250,858 million, reflecting an 8.4% decline. These fluctuations are largely influenced by changes in mandatory tax payments. However, based on the analysis, these shifts in figures and percentages have had an overall positive impact on the national economy. The proportion of registered small and medium-sized businesses in Kazakhstan is visually represented in Figure 3.

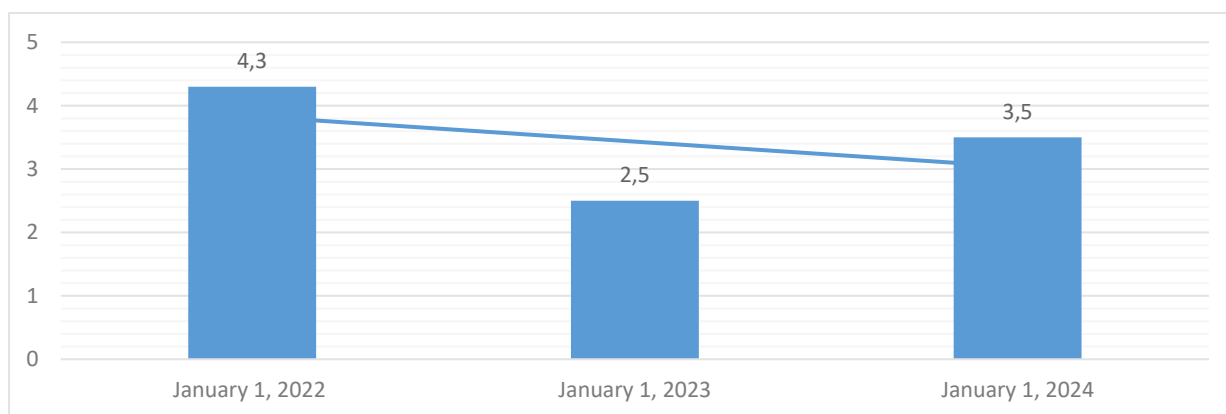


Figure 3 Share of the average number of registered small and medium-sized businesses of the Republic of Kazakhstan in continuous operation.

Note – compiled based on the source [11]

The actual share of registered small and medium-sized businesses in the country stands at 91.9%, reflecting a 2.1% increase compared to previous years. When analyzing by region, the following trends were observed: Turkestan (98.1%), Almaty (94.9%), Ulytau (94.6%), Kostanay (94.5%), and Kyzylorda (94.4%), with Astana recording the lowest share at 89.2%.

The quantitative analysis of Kazakhstan's tax digitalization initiatives reveals significant positive economic outcomes. Statistical data from 2023-2024 demonstrates a substantial 7.5% increase in overall SME registrations, with 152,424 new business entities entering the formal economy. This growth pattern indicates enhanced accessibility and reduced administrative barriers following digital tax reforms.

Employment generation shows equally promising results, with SME sector creating 216,575 new jobs, representing a 5.3% increase. The individual entrepreneur segment demonstrates particularly strong performance, contributing 130,192 new employment opportunities (7.8% growth rate). This employment expansion directly correlates with simplified digital registration processes and streamlined tax compliance procedures.

Output productivity analysis reveals remarkable performance improvements across different business categories. Individual entrepreneurs achieved exceptional 50.6% output growth, generating an additional 2,261,191 million tenge in economic value. Medium-sized enterprises demonstrated robust 24.6% output expansion, while small businesses maintained steady 12.1% growth. These productivity gains suggest that digital tax administration reduces operational friction and enables businesses to focus resources on core activities rather than administrative compliance.

Regional performance analysis indicates varying degrees of digital adoption success. The national average for continuous SME operations reached 91.9%, representing a 2.1% improvement over previous periods. Regional disparities reveal implementation challenges, with Turkestan region achieving optimal 98.1% performance while Astana recorded the lowest adoption rate at 89.2%. This 8.9% regional gap suggests the need for targeted digital infrastructure improvements in underperforming areas.

The digitalization of the tax system encompasses key aspects such as the widespread adoption of digital technologies in administrative processes, automation of tax authorities' enforcement activities, and a service-oriented approach to taxpayer interactions. These advancements empower taxpayers to independently meet their tax obligations while ensuring better protection of their rights. The implementation of digital tools in public service provision has led to a significant simplification of tax processes and greater transparency in tax-related legal matters.

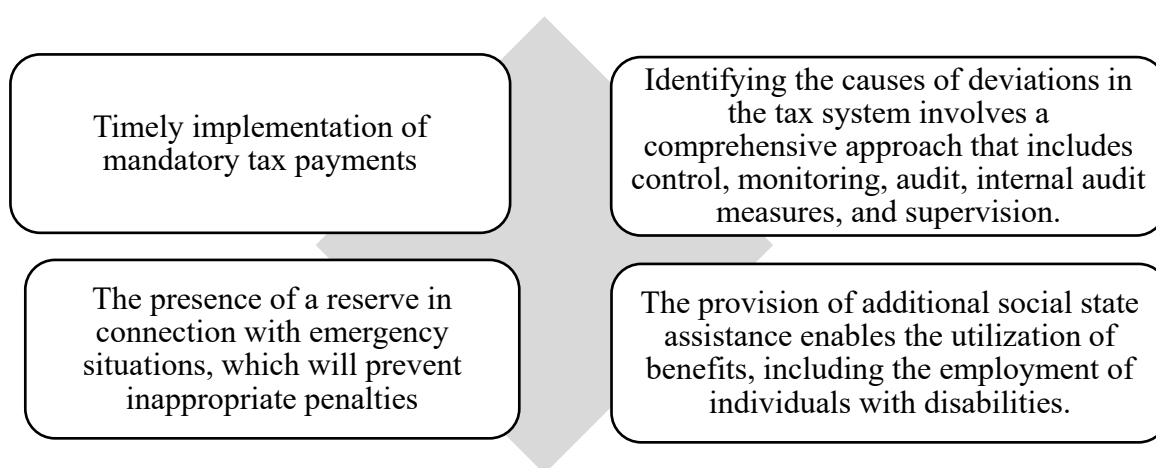


Figure 4 illustrates the role of taxation in enhancing enterprise operations, presenting a digitalization and control model aimed at increasing administrative efficiency.

Note – compiled based on the source [12]

From an economic and political standpoint, tax authorities play a crucial role in overseeing and regulating tax activities. This oversight can be categorized into four primary groups, each impacting state tax policy in different ways:

- Income source influence – examining the net source of income within various economic activities.
- Structural reserves and cost reduction – evaluating the potential for optimizing fixed and variable costs.
- Impact of labor – assessing how the workforce directly affects enterprise operations.
- Investment attractiveness – ensuring that planned investments align with actual economic inflows at any given time.

Conclusion

This research establishes a direct connection between changes in mandatory tax payments and the improvement of the state's economy, as well as the expansion of opportunities for social assistance.

The main objective of this study was to highlight the role of digitalization and control mechanisms in increasing the efficiency of tax administration and improving enterprise operations. The findings suggest that tax administration reform, particularly through digital tools, has a significant impact on economic growth by fostering entrepreneurship. While the tax code is updated annually, the presented analysis—illustrated through charts and tables—demonstrates how business activity responds to these regulatory adjustments.

Therefore, the model outlined in Figure 4 is expected to facilitate rapid adaptation to ongoing tax changes, making the transition smoother for enterprises. Tax reforms, along with their continuous updates and modifications, will remain a relevant issue, as they introduce new management systems and open up further opportunities for economic diversification. To ensure the successful regulation of these processes, a systematic approach to tax control and digitalization must be implemented. This will contribute to social progress and financial stability by reinforcing the political and economic management of the state.

The contribution of the authors

Joldybayeva Saule Esengeldyevna – development of a research concept, formulation of hypotheses, planning of research stages, collection and systematization of literary sources, analysis and generalization of the obtained data, preparation and editing of the manuscript text, design of the article structure, as well as econometric analysis of the information.

Barysheva Salima Kozhaxmetovna – manuscript text editing, literature data collection, research methodology development, and research planning

Joldybayev Berk Esengeldyevich – data collection, subsequent curation, and systematic arrangement

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Цифрландыру және салықтық әкімшілендіруді бақылау арқылы кәсіпорынның тиімділігін арттыру

Аңдатпа. Қазақстан Республикасында салықтық өзгерістер мен оларға енгізілетін толықтырулар мемлекеттің салық салу кодексі арқылы іске асырылады және қадағалау іс-шаралары соның ішінде цифрландыру іске асырылуда. Ұсынылған мақаланың мақсаты - ҚР салық кодексінде берілген жеңілдіктерді дұрыс пайдалану арқылы кәсіпорындардың қаржылық жағдайын жақсарту, сонымен қатар берілген жеңілдіктерді пайдалануда салық өзгерістерін даму индикаторының механизмі құралы ретінде цифрландыру мен бақылау функциясы арқылы іске асыру болып табылады. Сонымен қатар, көлеңкелі бизнесті болдырмаудың алдын алады, бұл: салықтық режимді дұрыс таңдау арқылы салықтық төлемдерден жалтармауды ретке келтіреді. Әрбір мемлекет «мемлекеттік бюджетті» қалыптастыру барысында макроэкономикалық және микроэкономикалық саясатын талдай отырып іске асырады және де шығындары мен кірістерін реттеу арқылы басқаруды ынталандырады. Сондықтан мемлекетіміз салықтық реформаларға

өзгерістер енгізу мен салықтық жеңілдіктер беру арқылы салық төлеушілерін ашық бизнес жасауға үгіттейді. Бұл заңды түрде кез-келген кәсіпорын қызметін әртараптандыру барысында таңдалатын салықтық режимдер арқылы іске асырылып, бақылауға алынады. Бұл еліміздің экономикасының дамуы мен кәсіпорын қызметін қаржылық тұрақтылыққа шақырады.

Мақаланың өзектілігі салық жүйесін цифрландыруын зерттеу және салықтық әкімшілендіру жүйесінің нәтижелілігінің индикаторы ретінде цифрлық технологиялардың салық төлемдерінің жиналуына әсерін анықтау болып табылады.

Зерттеудің ғылыми жаңалығы оның салық жүйесін модернизациялаудағы цифрлық трансформацияның рөлін зерттеуге негізделген.

Түйін сөздер: салық, салықтық реформа, салық жүйесі, цифрландыру, салықтық пайыздар, салық жеңілдіктері, басқару, жоспарлау механизмі, оңтайландыру механизмі.

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Повышение эффективности предприятия за счет цифровизации и контроля налогового администрирования

Аннотация. Налоговые изменения и дополнения к ним в Республике Казахстан реализуются через Налоговый кодекс, включая осуществление надзорных мероприятий, в том числе актуализация через призму цифровизации. В связи с этим целью представленной статьи является улучшение финансового состояния предприятий за счет корректного применения льгот, предоставленных Налоговым кодексом РК. Реализация налоговых изменений через функцию контроля означает, что цифровизация налоговой системы выступает в качестве механизма-индикатора развития. Стоит отметить, что эти изменения напрямую влияют на деятельность любого предприятия. Кроме того, данная политика призвана бороться с теневым оборотом бизнеса, что упорядочивает уклонение от налоговых платежей путем правильного выбора налогового режима. Каждое государство реализует макроэкономическую и микроэкономическую политику в процессе формирования «государственного бюджета» через регулирование государственных расходов и доходов. Наше государство агитирует налогоплательщиков к ведению открытой и прозрачной деятельности бизнеса путем внесения изменений в налоговые реформы и предоставления налоговых льгот.

Актуальность данной статьи заключается в рассмотрении цифровизации налоговой системы и оценке влияния цифровых технологий на собираемость налогов как ключевого показателя эффективности налогового администрирования. Научная новизна исследования заключается в изучении роли цифровой трансформации в модернизации налоговой системы.

Ключевые слова: налог, налоговая реформа, налоговая система, цифровизация, налоговые проценты, налоговые льготы, управление, механизм планирования, механизм оптимизации.

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