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Tax administration: essence, problems and development prospects

Abstract. *The existence of any state and the implementation of its functions are directly related to the need to form revenue sources of the state budget. In all countries of the world, tax revenues are the basis for providing the state with financial resources. The use of effective tax administration is due to a number of reasons: the reluctance of some taxpayers to fully pay their tax obligations, the instability of tax legislation, and the presence of arrears in budget revenues. The problem of filling the budget is acute for the economy in conditions when extensive methods of increasing tax revenues have actually been exhausted. An increase in the tax burden can lead to a decrease in entrepreneurial activity, the inability of business entities to timely update and introduce new technologies that are more advanced and equipment into production. All of the above contributes to strengthening the activities of state regulatory bodies to combat tax debts, take measures against tax evaders. In this regard, not only new forms of tax administration are being introduced, but attempts are also being made to introduce a system for assessing the effectiveness of the tax services themselves. The creation of such a system will make it possible to disseminate the best practices of the most efficient tax authorities and, in general, will contribute to improving the quality of tax administration and increasing tax revenues to the budget.*

Keywords: *tax administration, taxes, administrative expenses, tax, Tax Code, tax authorities, taxpayers, tax relations, administration.*

Introduction

The way a tax system is managed affects its profitability, its prevalence, and its effectiveness. An unjust and capricious administration can undermine the reputation of the tax system and weaken the legitimacy of the government. For example, in many transition countries in the 1990s, the failure to improve tax administration when introducing new tax structures led to very uneven tax imposition, widespread tax evasion, and lower-than-expected incomes. In some developing countries, corporate tax liabilities are often discussed rather than calculated as required by law. In some countries, bribery is so common that it is considered a regular part of the compensation of tads, officials. Such corruption undermines trust in the tax system, undermines the willingness to pay taxes, and reduces the country's ability to finance public spending. How incomes increase —the impact of revenue-generating efforts on equity, on the political state of government, and on levels of economic well-being —may in some ways be as important (or more) as how much income increases.

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The definition given by I.M. Yarkhomova is also interesting: "Tax policy has a significant impact on the economic development of the state, is an effective tool in regulating the economic situation in the country, capable of either stimulating or slowing down economic dynamics." [1, p. 49].

D.G. Chernik offers the following definition: Tax policy is a system of measures of the state in the field of taxes and fees, as well as the main section of the entire financial policy of the state. It is manifested in the choice of various taxes, the size of tax rates, the circle of taxpayers and objects of taxation, tax benefits. [4, p. 39].

A.U. Albekov notes that the need for the tax system as a special economic phenomenon is caused by the diversity of tax relations. In turn, differences in the types, forms and methods of practical organization of taxes are due to the complex structure of taxpayers and the typification of objects of taxation. It should be noted that the multiplicity of taxes included in the tax system is often the subject of criticism on the grounds of the complexity of calculation and the significant costs of controlling the collection. These circumstances serve as the basis for proposals for a more rational structure of the tax system. [2]

According to A.E. Zhamiev, the tax system is the result of the process of formation and development of tax relations, therefore it is determined by many specific factors. Its current state is due to a certain stage that society has reached in its development. The current legislation, unfortunately, does not give an accurate definition of the tax system, which quite often entails difficulties not only in theoretical research, but also in practical activities. [3]

According to N.G. Privalov, the tax system is a complex social phenomenon (system), which includes: subsystem of taxpayers (both private farms and economic entities, otherwise it is divided into tax payers - individuals who are not engaged in individual labor activity, individuals engaged in self-employment and legal persons); subsystem of taxes and fees (tax system); a subsystem of the bodies operating those subsystems. [4]

Alm and Duncan (2014) consider that tax authorities exist primarily to enforce tax laws. The efficiency with which tax authorities carry out their mission has always been a high priority for governments. [5]

Tax administration is a difficult task even in the best of times and in better places, and conditions in developing countries rarely meet these specifications. Assessing the relationship between administrative efforts and revenues, not to mention other possible policy objectives such as procedural fairness or strengthening the legitimacy of the state, is by no means a simple task.

Tax administration focuses on gathering information in a world in which "information is observable with errors to varying degrees, and its quality largely depends on the type of administration and law enforcement used." [6].

To conclude, it can be said the element that affects the effectiveness of tax administration is the current tax policy. Tax policy should be based on a compromise between the interests of the state and taxpayers. The objectives of fiscal policy are: improvement of tax legislation, optimization of tax incentives, rationalization and improvement of the quality of tax administration.

The purpose of the study is to understand the importance of tax administration and give its definition to the concept of tax administration, as well as to make a small analysis of tax revenues in the context of the regions of the Republic.

Methodology

In the course of the study, methods of economic and statistical grouping, dynamic analysis, structural analysis, comparative analysis were used.

As part of the study, an analysis of tax revenues in the context of the regions of Kazakhstan was carried out. At the same time, the level of the tax burden in the regions of the country is calculated and international indicators for evaluating the effectiveness of tax services are presented.

The article presents a comparative analysis of the concept of tax administration, the effectiveness of tax administration, and the tax system as discussed by different authors. Various authors' perspectives are presented to compare and contrast their views on these topics.

In addition, a comparative and dynamic analysis of tax revenues in the regions of Kazakhstan was conducted. This analysis involve studying the variation in tax revenues across different regions over time, identifying patterns, trends, and factors influencing tax collections.

During the collection of statistical data on taxes in Kazakhstan, economic-statistical grouping methods were employed. These methods help classify and organize the data based on relevant economic factors or variables, allowing for easier analysis and interpretation. To analyze the relationship between different indicators and their impact on tax collections, statistical grouping and structural analysis were used. The results of these analyses were then compiled into a table for regression analysis. Regression analysis helps identify the relationship between dependent and independent variables, allowing for a deeper understanding of the factors influencing tax collections.

Overall, the combination of comparative analysis, economic-statistical grouping, structural analysis, and regression analysis provides a comprehensive evaluation of tax administration, tax system effectiveness, and tax revenues in the context of different regions in Kazakhstan.

Literature review

According to Crandall William, the effectiveness of tax administration is subject to change on three levels: strategic, operational, individual. On the strategic basis, the general state of the company is understood based on selected indications, such as financial indicators, the level of satisfaction with the system, the level of competence of the workers. For example, the indicators of efficiency can be the total number of taxes earned, tax requirements, the ratio of taxes to the loss of taxes, the satisfaction of taxpayers.[7]

On an individual basis, the efficiency of the work of the cells according to the established criteria is determined. Finally, the efficiency of the results is determined at the operational level (the results are measured in terms of the amount of work added, the amount, the number of loans incurred, debts collected, etc.).

Matthijs Alink, Victor van Kommer note that the main tasks of the tax administration are focused on the implementation and enforcement of tax laws and regulations. These activities include the identification and registration of taxpayers, the processing of tax returns and third-party information, the verification of the completeness and correctness of tax returns, the assessment of tax liabilities, the (compulsory) collection of taxes and the provision of services to taxpayers. [8]

According to M.Yu. Lev, A.I. Bolonin, Yu.G. Leshchenko, tax administration is an active, structural element of the tax system, contributing to its sustainable functioning in the country's economy [9].

The essence of tax administration is to manage tax relations based on strategic goals and tactical objectives of the adopted tax policy with the participation of various government structures. The basis of a successful tax administration process is to increase the efficiency of the tax authorities.

A distinctive concept of tax administration from Kazakhstan is the concept of tax administration in foreign countries. Unlike Kazakhstan, for companies – members of the OECD, tax administration also includes an element of effective tax processing. For the European Commission, the main area of tax administration is an honest and effective way to reduce taxes with the lowest costs for taxpayers and for the tax authority itself. For this purpose, the tax authority must ensure that taxpayers comply with the law and have the necessary resources (trained employees, budget, IT). In addition to this division, it is possible to include the division of the Institute for Fiscal Studies, in addition to the cost-effective aspect, the peculiarity of tax buffers, in its composition is an important element of tax administration.

The International Bureau of Fiscal Documentation gave definition tax administration as follows: the main activity of the tax administration is the collection and collection of taxes imposed by law. The main functions of tax administration include:

- registration of taxpayers, including detection of non-registration and false registration;
- processing of tax declarations, deductions and third party information;
- verification and control of the correctness and completeness of the information received (including audit information);
- the process of forced collection of debts;
- consideration of administrative complaints and complaints.

In this sense, European countries and OECD member countries are focused not only on compliance with tax obligations and taxpayers' legislation, but also on the efficiency of tax processing.

Following the methodology of the OECD (Organization for Economic Cooperation and Development), the IMF (international monetary fund) and the European Commission, an important aspect is the efficiency of the tax authority, as well as the fulfillment of obligations to taxpayers.

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Moreover, many OECD countries, when checking the effectiveness of tax and customs administration, focus on improving the activity and efficiency of tax authorities.

It should be noted that the scientific studies of Michael Keen and Richard Slemrod consider the performance indicator of the tax authorities, which is determined by the level of tax compliance or the difference between what is legally due to be paid and what is collected by the tax authority. This approach has been popularized in the US and UK.

It is worth noting that according to Gemmell and Norman John Hasseldine, the above approach ignores the change in the behavior of taxpayers.[10]

For example, measures aimed at reducing tax gaps may lead to a reduction in economic activity and, consequently, to a reduction in revenue. A study conducted by Era Dabla-Norris and others also shows a decrease in activity among new companies and among small and medium-sized businesses because of the intensification of the work of the tax authority to reduce the gap due to non-compliance with tax laws [11].

Based on this, it can be concluded that not only the collection of taxes and the functioning of the economic system, but also the stable economic development of the republic depends on the quality of tax administration.

Discussion

In order to find to tax burden, the analysis of tax revenues to the Departments of State Revenues in the context of the republic is as follows.
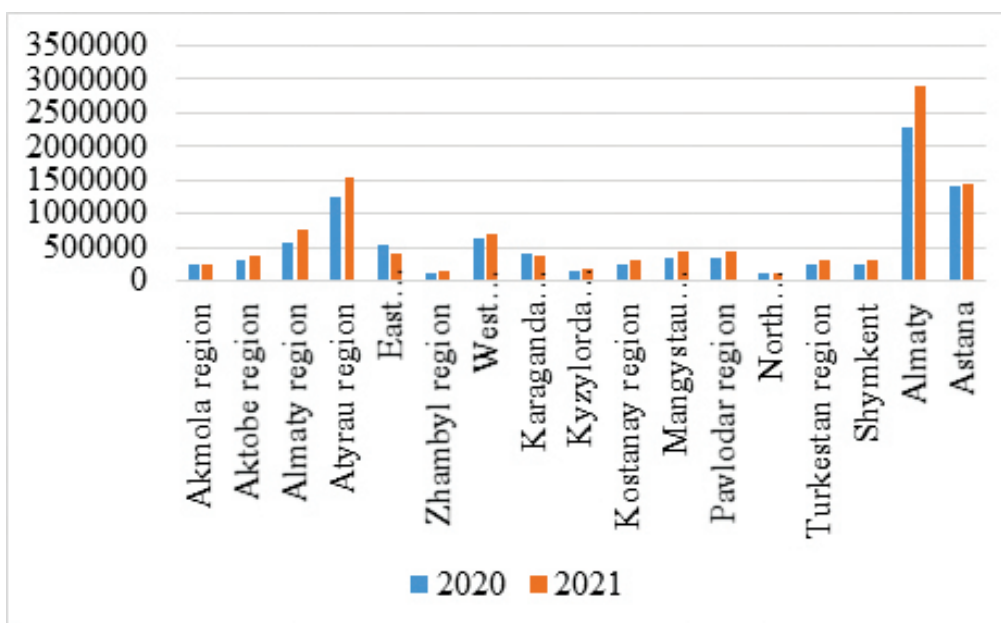

Figure 1. The analysis of tax revenues to the Departments of State Revenues in the context of the Republic is in thousand tenge as follows.
Note – calculated by the authors based on [13]

As can be seen from the data on Figure 1, in the overall structure of all tax revenues for 2020, the city of Astana amounted to 14.6% or 1,422,910 thousand tenge, which is the second indicator after the city of Almaty, which in specific weight amounted to 23.4% or 2,290,049 thousand tenge.

In 2021, in the structure of tax revenues, the share of the capital amounted to 12.6% or 1,441,361,207 thousand tenge, which is the second indicator after the city of Almaty, which in specific weight amounted to 25.6% or 2,913,443 thousand tenge.

The structure of the tax authorities of the city of Astana consists of a Department with vertical subordination to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan and its 5 territorial departments.

Many authors come to a single assessment of the tax burden of the region, which is expressed by the following formula 1:

$$TB_r = \frac{GRP}{Tr} \; 100\% \tag{1}$$

where TB_r is the tax burden of the region,
T_r – the amount of taxes paid by the region in the current period,
GRP – gross regional product of the current year
In the following, graphs and tables are drawn up using this formula for calculating the tax burden.
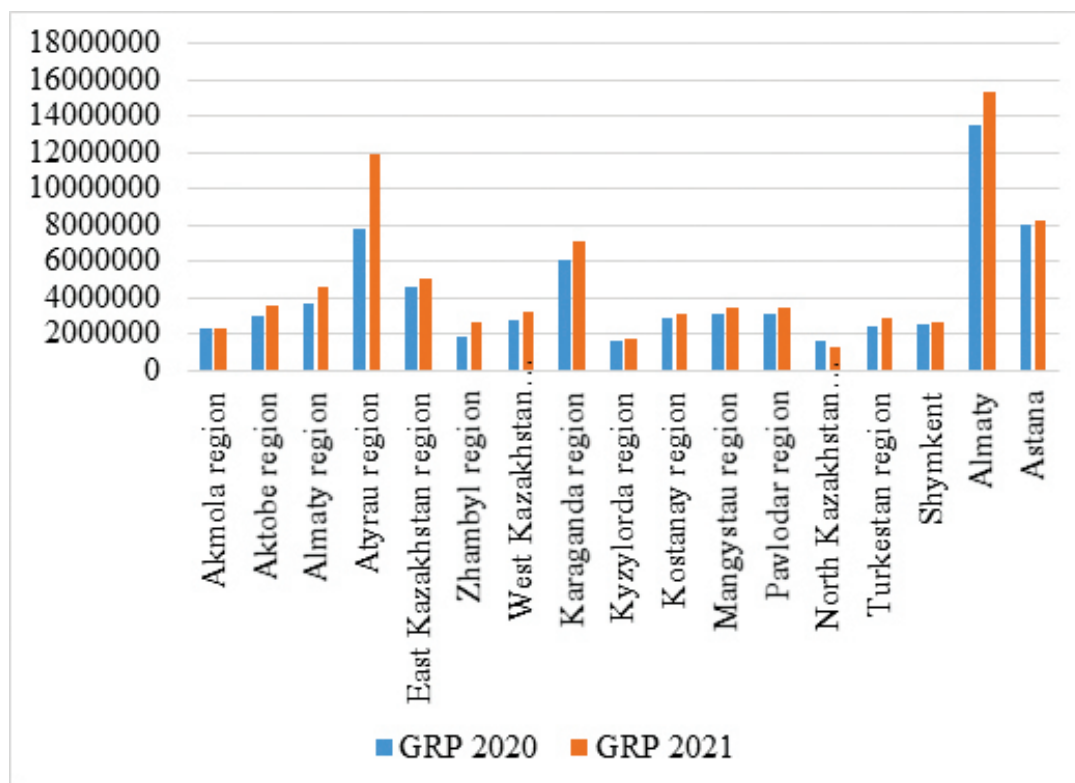

Figure 2. Showing GRP in the context of the regions of Kazakhstan.
Note – calculated by the authors based on [13]

According to the analysis for the studied period, the indicator presented in Figure 2 indicates an uniform distribution by regions, which in turn affects the volume of tax revenues and the need to increase the level of business activity.
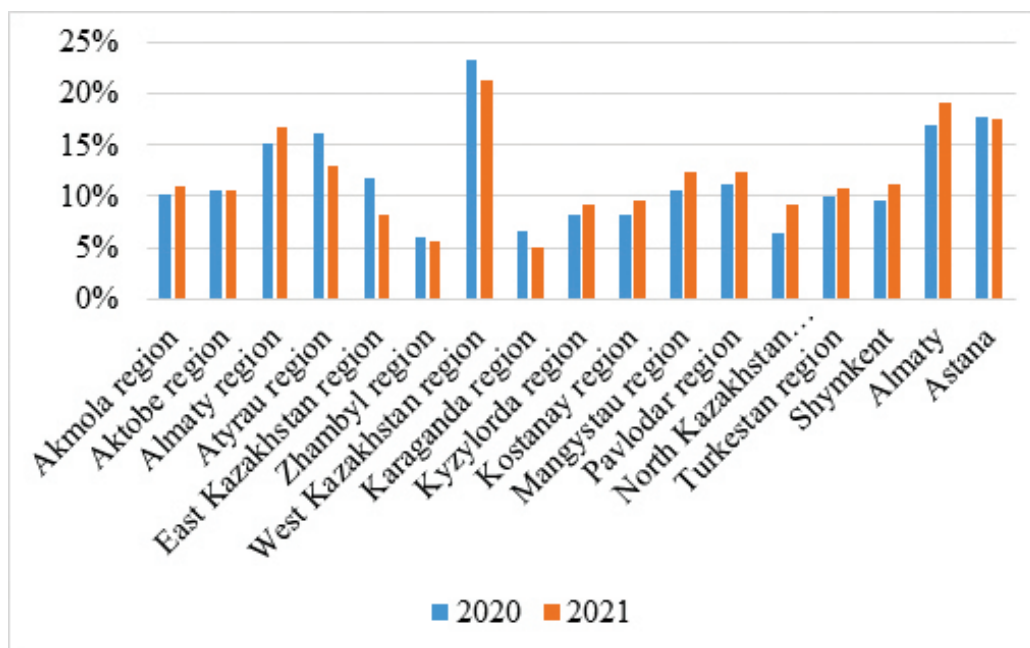
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Figure 3. Analysis of tax burdens from 2020 to 2021

Note – calculated by the authors based on [13]

Figure 3 demonstrates that the level of tax burden is low, the OECD average is 25% and this may be due to tax policy, which is aimed at improving the condition for doing business. In addition, it is the indicator of the total load that it is advisable to compare with the standard of living of the population. Therefore, it is impossible to determine a specific figure for the optimal tax burden. However, based on numerous studies by various authors, it can be noted that there is a certain «golden mean» for taxes, which ranges from 35 to 45%, and it all depends on each specific case.

Table 1. The results of regression analysis of the impact of indicators on the level of growth of the state budget

	Coefficients	Standard error	t-statistic	P-value	Lower 95%	Upper 95%	Coefficients
Y-intersection	227.92	39.14	5.82	0.11	-269.44	725.28	-269.44
Inflation, %, (X1)	-4.55	0.81	-5.59	0.11	-14.90	5.80	-14.90
GDP growth rate, %, (X2)	4.02	0.32	12.50	0.05	-0.07	8.10	-0.07
Unemployment rate, %, (X3)	-47.14	7.31	-6.45	0.10	-139.97	45.69	-139.97
Indices of physical volume of industrial production, in % to the previous year, (X4)	-5.18	1.07	-4.86	0.13	-18.74	8.37	-18.74
Oil price growth rates, (X5)	-0.44	0.07	-6.53	0.10	-1.28	0.41	-1.28
Growth rate of the manufacturing industry	0.48	0.10	4.69	0.13	-0.83	1.80	-0.83
Growth rate of the purchasing software	0.18	0.02	7.65	0.08	-0.12	0.47	-0.12
Note – calculated by the authors based on [12]							

All estimated regression coefficients are significant at the 10% significance level (α =0,1 = 10%), since the p-values of all coefficients are less than the given significance level α =0,1. From this, we can conclude that the Indices of the physical volume of industrial production and growth rate of the manufacturing industry are of the greatest importance for the state budget revenues, and the lowest GDP growth rates.

$$Y=227.92-4.55x1+4.02x2-5.18x3-0.44x4-0.40x5+0.48x6+0.18x7 \quad (2)$$

In Astana, based on the analysis of 2010-19, tax revenues increased by 357%, while the manufacturing industry increased by 827%. From this we can conclude other regions can develop the manufacturing industry and increase revenues to the budget.

Conclusion

Resource-rich economies as Kazakhstan have a strong comparative advantage in commodities. The more open such economies are, the higher the reserves of natural resources per worker, and the lower their value in the international market, the production of foreign trade goods becomes more specialized, and exports are increasingly concentrated on several types of commodities. For example, the city of Astana, other regions can develop the manufacturing industry and develop business activity increase revenues to the budget**.** Moreover, the digitalization of the work of tax authorities significantly increases the revenues of the state budget.

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Налоговое администрирование: сущность, проблемы, перспективы развития

Аннотация. Существование любого государства и реализация его функций напрямую связаны с необходимостью формирования доходных источников государственного бюджета. Во всех странах мира налоговые поступления являются основой обеспечения государства финансовыми ресурсами. Применение эффективного налогового администрирования обусловлено рядом причин: нежеланием части налогоплательщиков полностью оплачивать свои налоговые обязательства, нестабильностью налогового законодательства, наличием недоимки по доходам бюджета. Проблема наполнения бюджета остро стоит перед экономикой в условиях, когда экстенсивные методы увеличения налоговых поступлений фактически исчерпаны. Увеличение налоговой нагрузки может привести к снижению предпринимательской активности, неспособности субъектов хозяйствования своевременно обновлять и внедрять в производство новые более совершенные технологии и оборудование. Все выше перечисленное способствует усилению деятельности государственных контролирующих органов по борьбе с налоговой задолженностью, принятию мер против уклоняющихся от уплаты налогов. В связи с этим внедряются не только новые формы налогового администрирования, но и предпринимаются попытки внедрения системы оценки эффективности самих налоговых служб. Создание такой системы позволит распространить передовой опыт наиболее эффективных налоговых органов и в целом будет способствовать повышению качества налогового администрирования и увеличению налоговых поступлений в бюджет.

Ключевые слова: налоговое администрирование, налоги, административные расходы, налог, Налоговый кодекс, налоговые органы, налогоплательщики, налоговые отношения, администрирование.

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Салықтық әкімшілік: мәні, мәселелері, даму перспективалары

Аңдатпа. Кез келген мемлекеттің болуы және оның функцияларын жүзеге асыру мемлекеттік бюджеттің кіріс көздерін қалыптастыру қажеттілігімен тікелей байланысты. Дүние жүзінің барлық елдерінде салықтық түсімдер мемлекетті қаржылық ресурстармен қамтамасыз етудің негізі болып табылады. Тиімді салықтық әкімшілендіруді қолдану бірқатар себептерге байланысты: кейбір салық төлеушілердің салық міндеттемелерін толық төлеуге құлықсыздығы, салық заңнамасының тұрақсыздығы, бюджет кірістерінде берешектердің болуы. Бюджетті толтыру мәселесі салық түсімдерін арттырудың экстенсивті әдістері іс жүзінде таусылған жағдайда экономика үшін өзекті болып табылады. Салық ауыртпалығының артуы

кәсіпкерлік белсенділіктің төмендеуіне, шаруашылық жүргізуші субъектілердің өндіріске неғұрлым жетілдірілген жаңа технологиялар мен құрал-жабдықтарды уақытылы жаңартуға және енгізуге қабілетсіздігіне әкелуі мүмкін. Жоғарыда айтылғандардың барлығы мемлекеттік реттеуші органдардың қызметін күшейтуге ықпал етеді. Салық берешегімен күресу, салық төлеуден жалтарғандарға шара қолдану. Осыған байланысты салықтық әкімшілендірудің жаңа нысандары ғана енгізілуде, сонымен қатар салық қызметінің өзінің тиімділігін бағалау жүйесін енгізу әрекеттері жасалуда. Мұндай жүйені құру ең тиімді салық органдарының озық тәжірибесін таратуға мүмкіндік береді және тұтастай алғанда, салықтық әкімшілендіру сапасын арттыруға және бюджетке салық түсімдерін арттыруға ықпал етеді.

Түйін сөздер: салық әкімшілігі, салықтар, әкімшілік шығыстар, салық, Салық кодексі, салық органдары, салық төлеушілер, салықтық қатынастар, әкімшілік.

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