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### **Important Issue of Revenue Budgeting in Kazakhstan**

**Abstract.** The article deals with government budget revenues in Kazakhstan. Government budget, being the main means of conscripting and spending state resources, gives political power a real opportunity to influence the economy, finance priority sectors, stimulate the development of priority sectors of the economy, and provide social support to the least protected segments of the population. The aggregate of revenues included in the budget, the forms and methods of their mobilization constitute the system of revenues to the state budget. The value of tax revenues in the state budget plays a big role, since 70-80% of all revenues are accounted for by these revenues. Receipt of tax payments to the budget of the Republic of Kazakhstan was analyzed in 2018. Main points of the introduction of the Unified Cumulative Payment in Kazakhstan were identified in 2019, conducting a tax amnesty for small and medium-sized businesses. It is noted that the stimulating role of the tax system leads to an increase in budget revenues.

**Keywords:** budget, tax policy, tax system, tax revenues, tax amnesty, single aggregate payment, transfer

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One of the main issues facing the financial authorities is to create a tax system that would not only ensure the fiscal interests of the state, but also stimulate the development of production, the effective use of Kazakhstan's natural resources and full-scale investment.

In the course of processing, studying and analyzing the collected materials, a set of economic research methods were used, united by a systematic approach to the study of this problem. At different stages of the work, analytical, graphical, economic and statistical, abstract logical, comparative research methods were used, with their various methods and techniques.

At present, the economic, political and social situation in the country is such that the tax authorities first of all must solve the following main tasks:

- stability and balance of the state budget;
- formation of an anti-inflationary mechanism and ensuring the stability of its own currency;
- ensuring large-scale investments;
- worldwide stimulation of business activity of all business entities, regardless of the form of ownership [1, p. 144].

An important task of the tax service at all levels is to ensure budget revenue. Along with attracting additional funds to cover the financial needs of the state, the tax system should stimulate the development of domestic production. International experience shows: the main thing in economic growth is to create a favorable investment climate in production for national and international producers, to use international economic trends effectively. This concerns, first of all, the maximum accounting in Tax Code of global economic processes.

Thus, in the budget of 2018, according to Government's calculations, the basis of revenues was:

- taxes - 5396 billion tenge;
- non-tax revenues - 126.7 billion;
- proceeds from the sale of fixed capital - 5.620 billion;
- transfers - 2,921.5 billion [2].

Corporate income tax provided revenues of more than 1.8 trillion tenge, VAT - 2.1

trillion. Another 1.05 trillion is collected from customs. Excise taxes give the budget 99.2 billion tenge in revenues, a tax on gambling business - just over 12.8 billion, and state fees - 21.6 billion (Table 1).

Table 1

**Revenues in the budget of the Republic of Kazakhstan in 2018 by categories (developed by the author based on the source)**

State fees	0,40%
Customs payment	18,95%
Gambling industry	0,24%
Making use of natural and alternative resources	4,46
Excise taxes	1,84%
Corporate income tax	33,70%
Value-added tax	39,80%
Note - compiled by source [2]	

From table 1 it can be seen that the majority of revenues were VAT (39.8%), CIT (33.7%). As for non-tax revenues, their total amount is equal to 126.7 billion tenge. Most of the income comes from the rental property - more than 47 billion tenge.

Dividends on state-owned shareholdings of companies replenished the budget by 26.8 billion tenge, another 700 million were obtained from placing state funds on bank accounts.

The third largest revenue item of the republican budget was transfer receipts - these are exemptions from local budgets and transfers from the National Fund - only KZT 2,921.5 billion.

The fact is that local authorities collect individual income and social taxes, property tax. These charges have a stable base and vary little. This is not the VAT or CIT, which significantly increase with the growth of the economy. All revenues from VAT and CIT, go to the republican budget. And then the transfers they return to the region. This is a feature of the fiscal system of Kazakhstan.

Most of the regional revenues are transfers. By species, they are divided into general and target. The first are spent by local authorities at their discretion, and the second, respectively, for certain needs of the region.

To solve the main problems of the current tax system, it is necessary to significantly reduce the tax burden. This, above all, involves:

- implementation of a gradual (temporary) reduction of withdrawals from income;
- mandatory reduction of the VAT rate and the actual use of this type of tax as a true value added;
- use of tax incentives to stimulate investment and production growth [3,p.224]. This statement is of particular importance not only for domestic producers, but also for foreign ones, especially in terms of their impact on competitiveness. Those states where the government provides investment tax preferences are attractive for foreign investments. Today, foreign investors attach great importance to the consistency and predictability of taxes for the future, rather than temporary tax benefits.

The head of state N.Nazarbayev in his annual Messages repeatedly notes that “the main reserve for increasing population’s income is the growth of small and medium-sized businesses” [4, p.5].

In this regard, Ministry of Finance of the Republic of Kazakhstan of January 1, 2019 will be a tax amnesty for small and medium businesses.

Tax amnesty is a write-off of tax arrears. So the business is freed from the penalties and penalties accumulated in the accounts registered with the tax authorities.

Tax amnesty gives entrepreneurs the opportunity to resume legitimate business activities and get rid of the debt burden.

In some cases, tax amnesties need businessmen who are tax authorities charge non-existent income. For example, there is a case for contributions of non-working Individual Entrepreneurs. Also, tax amnesty entices businessmen into the country in order to withdraw capital from offshore zones.

To date, about 90 thousand small and medium-sized businesses have debts amounting to 294 billion tenge, which is not repaid as of October 1, 2018.

It is planned to write off about 111 billion tenge of interest and 5.8 billion tenge of fines, subject to repayment of the main debt of 178 billion tenge until December 31, 2019. This applies only to the debt that was formed on October 1 of the current year, that is, at the moment of the Message.

Under tax amnesty, excisable groups of companies, oil and false enterprises will not fall. In addition, on the instructions of the Head of State, issues are being worked out on the humanization of individual economic criminal offenses.

One of the innovations in the tax legislation of Kazakhstan is that from January 1, 2019 until December 31, 2023, the Unified Cumulative Payment (UCP) was introduced. A single cumulative payment is introduced to simplify the registration of informal workers and the legalization of their activities and combines four payments into one (Table 2).

The introduction of Unified Cumulative Payment for informally employed will allow them to:

- participate in the compulsory social health insurance system (CSHIS) and get access to medical services, unlimited in amount and type, with the right to choose a medical institution;
- participate in the accumulative pension system and receive a basic pension payment, depending on the length of participation in the system;
- to receive social benefits in cases of disability, loss of work, loss of a breadwinner, pregnancy and childbirth, adoption or adoption of a child, care for a child under 1 year [5].

Table 2

**Single Cumulative Payment (SCP)**

SCP size		Timing of introduction of SCP	SCP structure			
City of republican and regional significance - 1 MCI (2525 tenge in 2019)	in other locations -0.5 MCI (1263 tenge in 2019)	5 years	10% on individual income tax (PIT);	20% - social contributions to the State Social Insurance Fund	30% - pension payments to the Unified Accumulation Pension Fund	40% - contributions to the Fund for Mandatory Social and Medical Insurance
Note: compiled by the author according to the source [5]						

From table 1 it can be seen that the size of the Unified Cumulative Payment will be 1 monthly calculated indicator (2525 tenge in 2019) for a city of republican significance and regional significance, in other localities - 0.5 MCI (1263 tenge in 2019).

In accordance with Tax Code of the Republic of Kazakhstan, deductions for united cumulative payment are mandatory for the entire population. Since a certain part of people did not register their activities (does not have an employment contract or is not registered as an individual entrepreneur), today it remains not covered by social security, social insurance and pension systems. Therefore, the task of this single cumulative payment is the expansion of social support for citizens.

Payment of this tax is made in one payment, such measures as are not required: registration with tax authorities, deregistration, reporting, verification of tax authorities. Payment of Unified Cumulative Payment means that the payer is automatically registered in the system of medical and social insurance, pension provision.

As a result of this innovation, the government expects the formal registration of the activities of 500 thousand people from among informally employed. It is also expected that 65.4 thousand taxpayers on the basis of a patent and a simplified declaration will switch to this form of payment. According to the Ministry of Finance, the number of employed people in the second quarter of 2018 was 8.6 million people, including 6.5 million employees and 2,063 thousand self-employed.

It can be noted that factors such as the complexity of the registration and deregistration procedures in the tax authorities, numerous payment systems and the difficulty of determining the tax regime affect informal employment.

Payment of Unified Cumulative Payment will apply to those individuals who carry out activities for the purpose of generating income and meet the following conditions:

- do not use the labor of employees;
- perform work, provide services for individuals;
- sell agricultural products of personal subsidiary farming to individuals.

Will not pay UCP:

- Persons who provide services on the territory of commercial real estate, in commercial properties;
- Persons who lease property, with the exception of housing;
- Persons who are engaged in private practice;
- foreigners and stateless persons, with the exception of oralman;
- Persons who have state registration as an individual entrepreneur.

Also of January 1, 2019 in the Tax Code of the Republic of Kazakhstan of December 25, 2017, the item “Income Adjustment” was supplemented with sub-clause 49), according to which the taxable income of an employee is excluded from the income of an individual in the amount of 90 percent of the income.

This provision applies to the employee’s income, which does not exceed 25 times the monthly calculation index established by the law “On the Republican Budget” as of January 1 of the relevant financial year.

Thus, taxable income of an employee of January 1, 2019 is reduced by 90%. The rest of the salary is subject to personal income tax at a rate of 10%. This suggests that the tax burden will be reduced by 10 times [6].

In many foreign countries, all activities carried out by tax authorities to support the role of the tax system lead to an expansion of the taxable base and, consequently, to an increase in tax revenues in the state budget.

In modern realities, a large role in the implementation of the tasks facing the tax authorities and the implementation of measures to stimulate production is given to issues of tax exemptions from the main income that contribute to the growth of investment and business development in Kazakhstan.

Thus, it can be noted that all activities carried out by tax authorities to maximize the tax system, stimulate the strategic and current development of the country’s economy, development

of small and medium businesses, without which no economy has a promising future. And in conclusion, we note that all these activities contribute to reducing the level of bureaucratization of various bodies, including those that control them, which practically provide a healthy competitive environment for the development of civilized market relations in Kazakhstan.

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### **Қазақстан бюджетінің кіріс бөлімін қалыптастырудағы өзекті мәселелер**

**Аннотация.** Бұл мақалада Қазақстандағы мемлекеттік бюджетті қалыптастыруға байланысты мәселелер талқыланды. Мемлекеттік ресурстарды жұмылдыру мен мемлекеттік ресурстарды жұмсаудың негізгі құралы бола отырып, мемлекеттік бюджет экономикаға әсер ету, басым секторларды қаржыландыру, экономиканың басым секторларын дамытуды ынталандыру, халықтың аз қамтылған бөлігіне әлеуметтік қолдау көрсету үшін нақты мүмкіндік береді. Бюджетке түсетін кірістердің жиынтығы, олардың жұмылдыру формалары мен әдістері мемлекеттік бюджетке түсетін түсімдер жүйесін құрайды. Мемлекеттік бюджеттің кірістерінің құрамында салық түсімінің рөлі мен маңызы өте үлкен, өйткені барлық кірістердің 70-80% осы кірістерге тиесілі. 2018 жылы Қазақстан Республикасының бюджетіне салық төлемдерінің түсуі талданған. 2019 жылы Қазақстанда бірыңғай жинақталған төлемді енгізудің негізгі ұстанымдарын анықтап, шағын және орта бизнеске салықтық амнистия жүргізудің негізгі сәттері анықталған. Салық жүйесінің ынталандырушы рөлі бюджетке түсетін кірістердің ұлғаюына алып келетіні көрсетілген.

**Түйін сөздер:** бюджет, салық саясаты, салық жүйесі, салықтық түсімдер, салықтық амнистия, бірыңғай жинақталған төлем, трансферт.



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### **Актуальные вопросы формирования доходной части бюджета в Казахстане**

**Аннотация.** В статье рассмотрены вопросы формирования доходов государственного бюджета в Казахстане. Государственный бюджет, являясь главным средством мобилизации и расходования ресурсов государства, дает политической власти реальную возможность воздействовать на экономику, финансировать приоритетные отрасли, стимулировать развитие приоритетных секторов экономики, обеспечивать социальную поддержку наименее защищенных слоев населения. Совокупность доходов, включаемых в бюджет, формы и методы их мобилизации составляют систему поступлений в государственный бюджет. Значение поступлений налогов в государственном бюджете играет большую роль, поскольку 70-80% всех доходов приходится на долю этих поступлений. Проанализировано поступление налоговых платежей в бюджет РК в 2018 году. Определены основные моменты введения Единого совокупного платежа в Казахстане в 2019 году, проведения налоговой амнистии для субъектов малого и среднего бизнеса. Отмечено, что стимулирующая роль налоговой системы ведет к увеличению поступлений в бюджет.

**Ключевые слова:** бюджет, налоговая политика, налоговая система, налоговые поступления, налоговая амнистия, единый совокупный платеж, трансферт.

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