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INTERNATIONAL EXPERIENCE IN THE APPLICATION OF EXCISE TAX

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Excise tax is a tax that is levied on specific goods or services, usually at the time of purchase or consumption. It is often referred to as a "sin tax" because it is imposed on goods or activities that are considered harmful to individuals or society.

Examples of products that are subject to excise tax include tobacco, alcohol, gasoline, and luxury goods. Excise tax is typically included in the price of the item or service and paid by the consumer at the time of purchase.

The purpose of an excise tax is to discourage the consumption of certain goods or activities and to raise revenue for the government. It is often used to fund specific programs or initiatives, such as highway construction or public health initiatives.

Excise tax rates vary by jurisdiction and can be based on a percentage of the sale price or on a per-unit basis. The rate may also vary depending on the specific product or service being taxed.

The purpose of an excise tax is twofold: to raise revenue for the government and to discourage the consumption of certain goods or services that are deemed harmful to public health or the environment. By making these products more expensive, the government hopes to reduce their consumption and improve public health and safety.

Excise taxes are often criticized for being regressive, as they tend to have a greater impact on lower-income consumers who may not have the means to pay for more expensive goods or services. However, proponents argue that the revenue generated from these taxes can be used to fund public health and social programs that benefit all members of society.

In Kazakhstan, excise tax is a type of indirect tax that is imposed on certain goods and services. The excise tax rates and objects of taxation are regulated by the Tax Code of the Republic of Kazakhstan.

The following are the objects of taxation for excise tax in Kazakhstan:

Alcoholic beverages: Excise tax is levied on beer, wine, and spirits. The excise tax rate for beer is 18%, while for wine and spirits, it is 30%.

Tobacco products: Excise tax is imposed on cigarettes, cigars, and other tobacco products. The excise tax rate for cigarettes is 38%, while for other tobacco products, it is 30%.

Petroleum products: Excise tax is levied on gasoline, diesel fuel, and other petroleum products. The excise tax rate for gasoline and diesel fuel is 17.5 tenge per liter, while for other petroleum products, it is 14.5 tenge per liter.

Vehicles: Excise tax is imposed on cars, motorcycles, and other vehicles. The excise tax rate depends on the engine capacity, the age of the vehicle, and the type of vehicle.

Certain luxury goods: Excise tax is imposed on certain luxury goods, such as yachts, private airplanes, and helicopters.

It is important to note that the excise tax rates and objects of taxation can be changed by the government of Kazakhstan. Therefore, it is recommended to consult with a tax expert or refer to the official sources of information for the most up-to-date and accurate information on excise tax in Kazakhstan.

There is a significant amount of international experience in the application of excise taxes. Some countries have been using excise taxes for many years and have developed sophisticated systems for administering and enforcing these taxes. Other countries have only recently started using excise taxes or are considering implementing them for the first time.

One notable example of a country with a long history of excise taxes is the United States. The US federal government imposes excise taxes on a variety of goods, including gasoline, tobacco, and alcohol. These taxes are collected by the Internal Revenue Service (IRS), which is responsible for administering and enforcing the tax laws related to excise taxes. States within the US also often impose their own excise taxes on top of the federal taxes.

In the USA, an excise tax is a tax that is imposed on specific goods or services. Unlike income taxes, which are based on a person's income or profits, excise taxes are usually levied on the manufacturer or seller of a particular product or service.

Some examples of products and services that are subject to excise taxes in the USA include:

Alcohol: Excise taxes are imposed on the sale of beer, wine, and distilled spirits.

Tobacco: Excise taxes are imposed on cigarettes, cigars, and other tobacco products.

Fuel: Excise taxes are imposed on gasoline, diesel fuel, and other fuels.

Firearms: Excise taxes are imposed on the sale of firearms and ammunition.

Air transportation: Excise taxes are imposed on the use of commercial airlines.

Telephone service: Excise taxes are imposed on phone services.

The rates of excise taxes vary depending on the product or service being taxed. For example, the excise tax on gasoline is currently 18.4 cents per gallon, while the excise tax on beer is \$18 per barrel. The rate of excise tax on tobacco products depends on the type of product and the state in which it is sold.

It's important to note that excise taxes are often included in the price of the product or service being taxed, so consumers may not be aware that they are paying these taxes.

Excise taxes vary widely from state to state in the United States. Here are some examples of excise tax rates for common items in different states:

Alcohol:

California: 0.20 USD per gallon of beer, 3.30 USD per gallon of wine, and 3.30 USD per gallon of spirits.

New York: 0.14 USD per gallon of beer, 0.30 USD per gallon of wine, and 6.44 USD per gallon of spirits.

Texas: 0.20 USD per gallon of beer, 0.20 USD per gallon of wine, and 3.40 USD per gallon of spirits.

Tobacco:

California: 0.87 USD per pack of 20 cigarettes.

New York: 4.35 USD per pack of 20 cigarettes.

Texas: 1.41 USD per pack of 20 cigarettes.

Gasoline:

California: 0.473 USD per gallon.

New York: 0.444 USD per gallon.

Texas: 0.20 USD per gallon.

These rates are subject to change, and there may be additional taxes and fees in certain states. It's important to check with your local government for the most up-to-date information.

Excise taxes in European countries are taxes on specific goods or services, typically those that are considered harmful or luxury items. These taxes are typically added to the price of the product, and they are often referred to as "sin taxes" because they are intended to discourage consumption.

Features:

Excise taxes are usually applied at the point of manufacture or importation of the product, rather than at the point of sale.

Excise taxes are typically charged as a percentage of the value of the product, although in some cases they may be charged as a flat rate per unit.

Excise taxes are usually charged in addition to other taxes, such as VAT or sales tax.

Excise taxes are often used to raise revenue for the government, but they can also be used as a way to discourage consumption of certain products.

Differences:

The rates of excise taxes vary widely between European countries, with some countries having very high rates (such as Norway and the UK) and others having very low rates (such as Malta and Luxembourg).

The objects of taxation also vary widely, with some countries taxing a wide range of products (such as alcohol, tobacco, and gasoline) and others only taxing a few specific products (such as alcohol and tobacco).

Rates:

The rates of excise taxes can vary widely depending on the product being taxed and the country in which it is being sold.

For example, in the UK, the excise tax on a liter of spirits is currently £28.74, while in Germany it is €1.64.

In general, excise taxes tend to be higher on products that are considered more harmful or luxury items.

Objects of taxation:

The objects of taxation vary between European countries, but some common items that are subject to excise taxes include alcohol, tobacco, gasoline, and diesel fuel.

Some countries also tax other products, such as sugary drinks or gambling activities.

In some cases, excise taxes are also used to encourage the use of environmentally friendly products, such as electric cars.

Excise taxes in Asian countries can vary widely in terms of rates, application, and specific regulations. However, there are some commonalities and differences that are worth noting.

One difference between Asian countries and other regions is that many Asian countries have traditionally relied heavily on excise taxes as a source of government revenue. This has led to relatively high excise tax rates in some countries, especially for products like tobacco and alcohol.

In general, excise taxes in Asian countries tend to be higher on products that are considered harmful or luxurious. Excise tax rates in Asian countries tend to be relatively high compared to other regions. For example, in Japan, the excise tax on cigarettes is around 60% of the retail price, while

in South Korea, it is around 80%. In contrast, excise tax rates in the United States are generally much lower, with a federal tax on cigarettes of only \$1.01 per pack.

Another notable characteristic of excise taxes in Asia is that they are often applied at the national level, rather than at the state or local level. This can create a more uniform tax environment across the country, but it can also make it more difficult for local governments to raise revenue through excise taxes.

Some Asian countries have implemented excise taxes to encourage environmental sustainability. For example, in Thailand, there is an excise tax on plastic bags to reduce their use and promote more eco-friendly alternatives.

There are also some notable differences in excise tax rates and regulations between different Asian countries. For example, Singapore has relatively low excise taxes on tobacco and alcohol compared to other Asian countries, while Malaysia has a highly-regulated excise tax system with different rates for different types of alcoholic beverages.

Overall, excise taxes in Asian countries tend to be higher and applied to a wider range of goods compared to other regions, reflecting unique cultural.

In Kazakhstan, excise taxes are applied to a variety of goods, including alcohol, tobacco, oil and gas products, and luxury goods. The rates of excise taxes vary depending on the type of product, and the tax is typically levied as a percentage of the sale price. The excise tax rates for tobacco and alcohol products are relatively high in Kazakhstan, which has helped to reduce consumption of these products in the country.

Other Countries:

United States:

In the United States, excise taxes are levied on a variety of goods, including gasoline, tobacco, and alcohol. The rates of excise taxes vary by state, and the taxes are typically collected by the federal government or state governments. For example, the federal excise tax on gasoline is currently 18.4 cents per gallon, while the excise tax on cigarettes is \$1.01 per pack.

Canada:

In Canada, excise taxes are applied to a variety of goods, including tobacco, alcohol, and gasoline. The rates of excise taxes vary depending on the type of product and the province or territory in which it is sold. For example, the excise tax on a carton of cigarettes in Ontario is currently \$34.00, while the excise tax on a liter of gasoline is 10 cents.

United Kingdom:

In the United Kingdom, excise taxes are applied to a variety of goods, including tobacco, alcohol, and vehicles. The rates of excise taxes vary depending on the type of product, and the taxes are typically collected by the government. For example, the excise tax on a liter of beer is currently 54.2 pence, while the excise tax on a liter of petrol is 57.95 pence.

Similarities:

Excise taxes are applied to similar goods in most countries, including tobacco, alcohol, and gasoline. The rates of excise taxes also tend to be relatively high for these products in most countries, as they are considered to be harmful to health or the environment.

Differences:

The rates of excise taxes can vary widely between countries, as well as between different types of products within a country. For example, excise taxes on tobacco and alcohol products are relatively high in Kazakhstan, but they may be lower in other countries. Additionally, some countries may apply excise taxes to other products, such as vehicles or luxury goods, that are not subject to excise taxes in other countries. Finally, the way that excise taxes are collected and enforced can also differ between countries.

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3833

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JIT (JUST-IN-TIME) IMPLEMENTATION IN MANAGERIAL ACCOUNTING

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Abstract. The article deals with the basic principles and advantages of JIT, as well as its implementation in management accounting. Much attention is given to the basics of implementation, where statistical analysis is considered using the example of a company. Below is a list of successful companies that have implemented JIT. This article is intended for specialists in the field of production management and accounting, for students studying at business schools, as well as for those interested in improving production efficiency. Summing up the results, it can be concluded that the implementation of JIT requires significant changes in the organization of production, so careful planning and coordination of actions are required.

Keywords: production line, "pull" production system, kanban, production efficiency, production flexibility, Inventory Management System.

JIT (Just-in-Time) is a management philosophy and production method that seeks to achieve the production of goods or the provision of services exclusively at the moment when they are needed to meet consumer demand. The essence of JIT is to produce products without accumulating excess inventory, reducing storage costs and increasing production efficiency. This is a production method developed in Japan in the 1970s. The success story of JIT is related to the fact that this method has helped Japanese manufacturers achieve high efficiency and competitiveness in the global market. At that time, Japanese manufacturers faced limited resources, high costs, and fierce competition. To overcome these barriers, they began to look for new approaches to production that would allow them to work more efficiently and economically. As a result of this search, the JIT philosophy was developed. The use of JIT has led to significant improvements in the performance of Japanese companies. They have become more flexible and responsive to market changes, reduced their inventory costs, and improved the quality of their products. In addition, JIT allowed Japanese companies to work closely with suppliers and customers, which also contributed to improving efficiency and competitiveness.

The basic idea of JIT is to create a continuous flow of materials and information in the production process, where each step in the production process creates only what the next step needs, and only at the moment when it is needed. This helps minimize inventory, reduce time costs and improve quality, and increase the company's responsiveness to changes in customer needs and market conditions. The first stage in the implementation of JIT-type production techniques is the reorganization of the company's premises and the rejection of functional placement. Instead, they move on to placements