

A.E. Zhamiyeva
G.A. Nassyrova

L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan
(E-mail: zhami2805@mail.ru, gnassyrova@yandex.ru)

Impact of the economic crisis on the tax system

Abstract. *The tax system is recognized as one of the most effective anti-crisis factors in the development of the national economy. In this regard, the analysis of the mechanism of the impact of the current economic crisis on the tax system, in order to ensure macroeconomic stability, is becoming a priority area of modern scientific research. The article examines topical issues related to the impact of the economic crisis on the tax system. The object of the research is the tax system of the Republic of Kazakhstan. The subject of this study is the modernization of the tax system. The study analyzed dynamics and structure of total tax payments to the consolidated budget. Modernization of the tax system has a significant stimulating effect on all segments of the national economy. It will ensure economic growth in the country. To improve the efficiency of fiscal regulation, there is proposed a scenario modeling, which makes it possible to assess the effect of the implementation of various situations on fiscal revenues and key macroeconomic indicators. The main methods used were analysis and synthesis, systemic and institutional approaches, methods of induction and deduction, the method of designing hypotheses.*

Keywords: *tax system, tax theory, aspects of taxation, principles of taxation, scenario modeling, tax administration.*

DOI: <https://doi.org/10.32523/2789-4320-2021-3-175-184>

Introduction

The financial system, namely its tax component, is especially sensitive to changes in the economic environment. The current economic crisis caused by the COVID19 pandemic has led to a decrease in production volumes, a reduction in economic turnover and a curtailment of business activity, which were the main reasons for the drop in state budget revenues. The consequences of the pandemic crisis made it necessary to adapt all spheres of economic life to changes in macroeconomic conditions, first of all, to adjust taxation, since tax bases have shrunk and, accordingly, tax revenues have fallen [1].

The tax system is able to create favorable conditions for economic growth, making it

possible to level the consequences of the crisis. This is why tax reforms take on special importance during a downturn. In the long term, it is planned to increase the role of taxes as tools for solving the most important strategic economic and social tasks, the conditions for financial support of innovative development. Optimization of tax mechanisms has significant potential not only as a driver of sustainable economic development, but also contributes to both socio-economic and political stability in the country [2].

The purpose of the article considers topical issues related to the impact of the economic crisis on the tax system of Kazakhstan.

Problem statement. To achieve this goal, the authors identified the following tasks: to analyze the dynamics and structure of total tax

payments to the consolidated budget; conduct scenario modeling to assess the effect of the implementation of various situations on fiscal revenues and basic macroeconomic.

Methodology

The tax system is one of the dynamic economic institutions, which in recent years has undergone quite intensive development in Kazakhstan. The common opinion of all scientists is that the tax system is a set of different taxation regimes that integrate taxes and fees, their principles, rules and procedures for the introduction, control and responsibility, including tax legislation and tax authorities [7]. A flexible tax system and a fairly well-oiled mechanism that takes into account the requirements for the structure and functioning, create conditions for effective taxation. The tax system, like the tax itself, is, in essence, a complex economic and legal institution. Through taxes, the public authority influences the participants in economic relations and determines the boundaries of their permissible behavior.

Discussion

Throughout the history of human development, economic contradictions and crises have been an unconditional stimulus for the development and improvement of the theory and practice of taxes. It was on the analysis of the experience of developed countries and their adaptation to the modern realities of the national economy that the reform and development of the tax system of Kazakhstan was carried out.

Until now, the formation of modern national tax systems is based on the principles of taxation proposed by A. Smith [3]. The fundamental provisions of the theory of taxes, its development and systematization were continued by D. Ricardo, W. Petty, J.B. Sey, J. Mill. The stimulating importance of the tax system for entrepreneurship, in turn, was enhanced by J. M. Keynes, who identified the regulatory role of taxes and called them "built-in mechanisms of flexibility" [4]. Later, relying on the concept of A. Smith, neoclassicism R. Lucas, J. Muth, M.

Friedman, A. Laffer, J. Gilder substantiated the leading role of the market in ensuring high rates of development. In their opinion, with such an approach, the tax base will expand; accordingly, with minimum taxes and maximum tax benefits, state revenues will increase [5].

In a planned economy, the country's budget was formed not by taxes, but by direct withdrawal of the gross domestic product, carried out on the basis of a state monopoly. More than 90% of the budget of the USSR was formed at the expense of receipts from the national economy, while taxes from the population amounted to approximately 7-8% of all budget receipts. The issues of taxation were ousted from the public consciousness, and such a concept as the theory of taxes disappeared from the system of economic sciences [6].

In the post-Soviet period, theoretical and practical aspects of taxation have become the subject of numerous studies. Among modern Russian scientists, one should especially mention V.G. Panskov, L.P. Okuneva, I.A. Mayburov, S.V. Barulin, T.F. Yutkina, D.G. Chernik, A.I. Khudyakov and a number of others. Domestic researchers, whose works occupy a special place in research works devoted to the problems of taxation, include S.T. Alibekov, K. Ilyasov, V.D. Melnikov, S.M. Omirbaev, A. Zeinelgabdin, A.A. Nurumov, F.S. Seidakhmetova and others.

Results

The problems of the national economy and, accordingly, the interests of business structures, require cooperation and an open dialogue between tax authorities and economic entities. In this sense, the most significant aspects of tax administration of concern to both foreign and domestic investors are the haphazard application of laws and the criminalization of certain tax crimes. An effective solution to the problems of transparency of tax relations will create in the coming years the most favorable conditions for foreign investors [8].

One of the tasks of tax policy is to significantly reduce the tax burden of taxpayers by reducing the rates on basic taxes (CIT - up to 20%, VAT - up to 12%, personal income tax - up to 10%, social

tax - up to 11%). The ongoing tax reforms can produce positive results and a positive effect only in a few years.

Analysis of the dynamics of tax revenues to the state budget of the Republic of Kazakhstan for 2010-2019. showed that the amount of basic taxes, which are the main sources of state budget revenues, is steadily growing (the exception is the indicators of 2015, which is due to the crisis in the economy during that period). Revenues from the corporate income tax, individual income tax and social tax have more than doubled over 10 years, while the amounts of value added tax and excise taxes have multiplied, amounting to 397.7% and 559.3%, respectively (Figure 1). Undoubtedly, the impact of tax revenues on the budget is not so significant against the movement of energy prices.

Tax revenues during a downturn in the economy, when the need for financial resources sharply increases, become almost the only source for economic growth. In 2020, the negative impact of the lockdown caused by the COVID19 pandemic necessitated the introduction of significant tax breaks, including for SMEs.

According to official figures, these measures, along with the downturn in business activity, led to a 10.3% reduction in tax revenues. The main taxpayers were enterprises engaged in oil and gas production, metallurgy, mining and tobacco industries, while the amount of taxes paid by these companies decreased to 51% against the value of 2019 [9].

It is generally accepted that the higher the level of economic development of the country, the greater the share of direct taxes in the total amount of tax revenues. In a number of developed countries, a significant part of budget revenues is provided through direct taxation of personal incomes of citizens and the profits of enterprises. Indirect taxes are more resistant to changes in the phases of the economic cycle, which often leads to their widespread use and the manifestation of negative consequences. To ensure the balance of the state budget, it is important to find the optimal ratio between direct and indirect taxes, since the enthusiasm for raising VAT and excise rates can lead to a decrease in household income, and therefore, ultimately, and budget revenues [10].

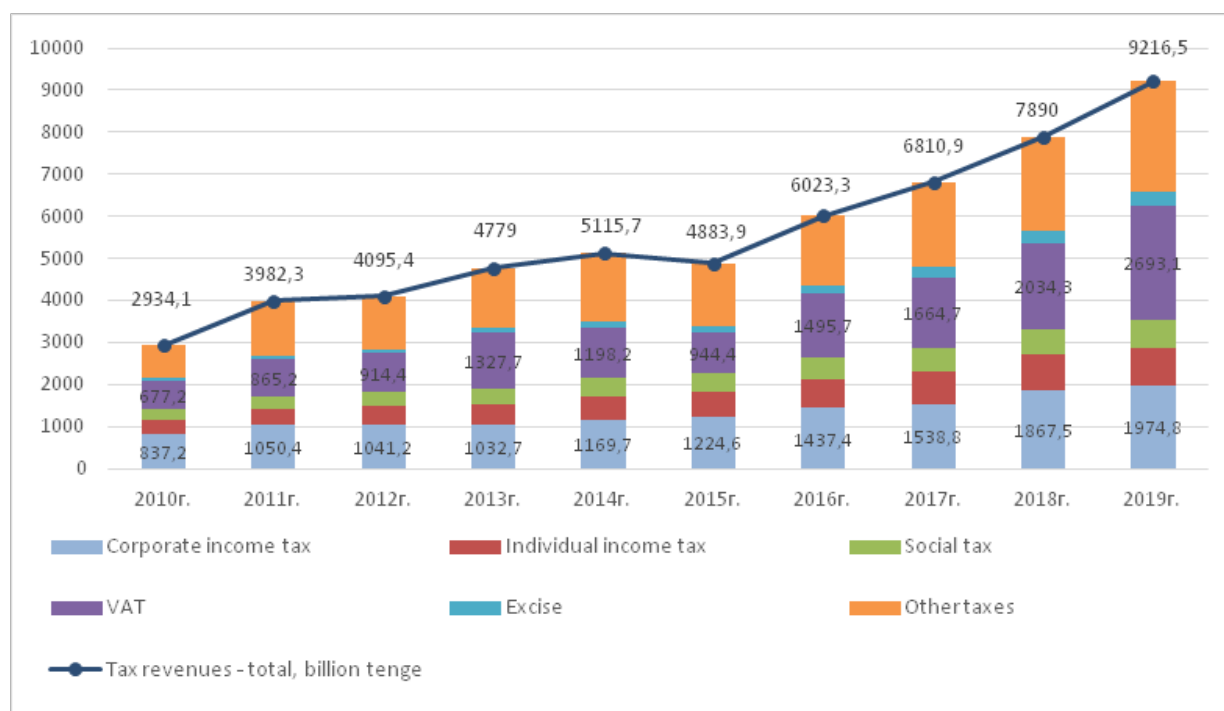


Figure 1 – Dynamics of tax revenues to the state budget for 2010-2019, billion tenge
[Compiled by the authors based on source 17]

Table 1

Structure of tax revenues to the state budget for 2010-2019, billion tenge

Tax type	2010 r.		2013 r.		2016 r.		2019 r.		Growth rate	
	billion tenge	%	billion tenge	%	billion tenge	%	billion tenge	%	receipts 2010 by 2019,%	share of 2010 by 2019,%
Tax receipts - total, incl.	2934,1	100	4779,0	100	6023,3	100	9216,5	100	314,1	100
Corporate income tax	837,2	28,5	1032,7	21,6	1437,4	23,9	1974,8	21,4	235,9	75,1
Individual income tax	312,3	10,6	493,1	10,3	691,8	11,5	876,3	9,5	280,6	89,6
Social tax	253,8	8,7	380,5	7,9	530,4	8,8	696,6	7,6	274,5	87,4
VAT	677,2	23,1	1327,7	27,8	1495,7	24,8	2693,1	29,2	397,7	126,4
Excise taxes	61,4	2,3	103,7	2,2	205,2	3,4	343,4	3,7	559,3	160,1
Property taxes	148,4	5,1	193,4	4,1	273,7	4,5	395,5	4,3	266,5	84,3
Other obligatory payments	643,8	21,9	1247,9	26,1	1389,1	23,1	2236,8	24,3	347,4	111,0

Compiled by the authors based on source 17

An assessment of the structure of tax revenues of the state budget of the Republic of Kazakhstan allows us to note that in 2019 the main share of budget revenues is value added tax (29.2%) and corporate income tax (21.4%). At the same time, there is a noticeable increase in VAT from 2010 to 2019 by 26.4%, while the share of CIT decreases by 7% (Table 1).

The dynamics of total tax payments to the consolidated budget reflects the result of a significant reduction in revenues from mining. This confirms the still rather serious resource dependence of the Kazakhstani economy.

Along with this, the increase in VAT revenues was due to the cumulative impact of the increase in inflation and the increase in trade turnover

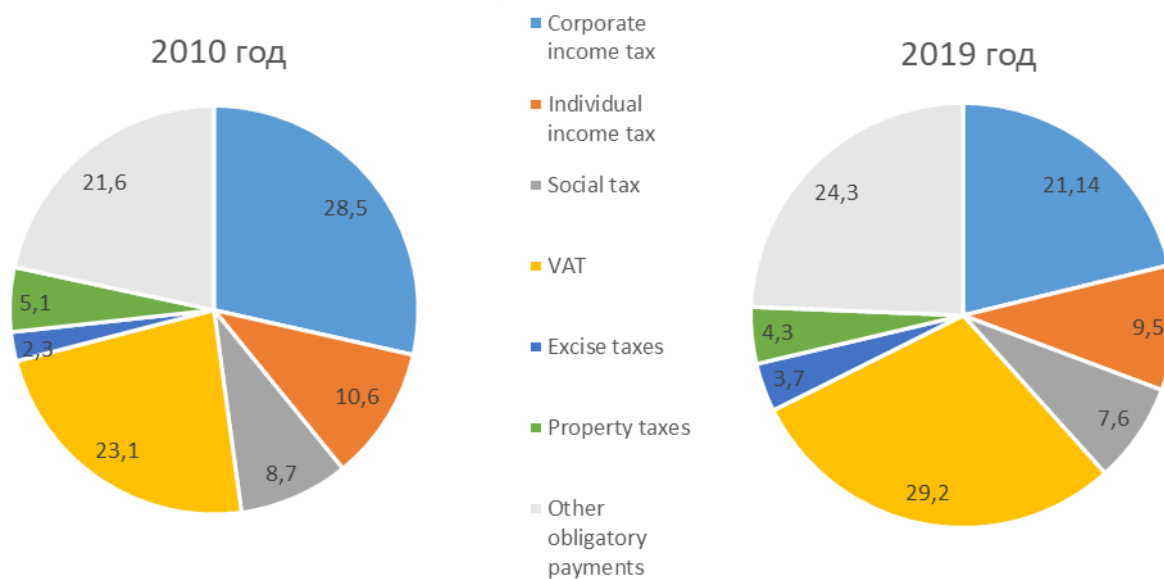


Figure 2 – Structure of tax revenues to the state budget for 2010-2019, %
[Compiled by the authors based on source 17]

Table 2

Receipt of direct and indirect taxes to the state budget for 2010-2019, billion tenge

Tax type	2010 r.		2013 r.		2016 r.		2019 r.		Growth rate	
	billion tenge	%	billion tenge	%	billion tenge	%	billion tenge	%	receipts 2010 by 2019,%	share of 2010 by 2019,%
Tax receipts - total, incl.	2934,1	100	4779,0	100	6023,3	100	9216,5	100	314,1	100
Direct taxes	2195,4	74,8	3347,6	70,0	4322,4	71,8	6180,0	67,1	281,5	89,7
Indirect taxes	738,7	25,2	1431,4	30,0	1700,9	28,2	3036,5	32,9	411,1	129,0

Compiled by the authors based on source 17

in real terms. The determining economic factor influencing the increase in excise tax receipts is the consumer activity of the population. However, the main positive effect was the change in rates for excisable products [11].

At the same time, the decrease in the share of social, individual income tax was due to the unstable situation with structural unemployment, the outlined global recession and a slowdown in business activity against the background of protective measures to prevent the spread of coronavirus. The above factors are reflected in the change in the structure of tax revenues, provided their overall stable growth (Figure 2).

Understanding the nature and mechanism of influence of the main macroeconomic indicators, their changes depending on the general economic background, allows you to form expectations and an approximate forecast of tax revenues. In this connection, it is extremely important to identify the relationship and establish the reasons for the dynamics of taxes. The ratio of direct and indirect taxes in the state budget can be found in Table 2.

According to the analysis, the ratio of direct and indirect taxes is approaching 65:35, which corresponds to the principle of the «Golden Section» or the «Fibonacci number» pattern. The principle consists in proportional division, in which the greater part relates to the whole as much as the lesser to the greater. Practice shows that many parameters, articulated according to the «golden section» rule, form a harmonious system. This approach may well be applied to the area of taxation.

One of the most contentious issues in taxation is the fairness of the tax system, which is an effective means of achieving public welfare and preventing poverty. This is largely determined by the state of the ethical, moral and socio-economic aspects of the life of society. A fair tax system pursues not only a socially oriented goal, but also leads to positive consequences at the macroeconomic level. It can be argued that the scale of the shadow economy in this direction is growing from year to year. If the state collects taxes from a known tax base, then the question naturally arises about the existence of a hidden tax base.

As a result of shadow activity, the effectiveness of macroeconomic policy decreases, the structure of the economy is negatively transformed, the investment climate and the competitive environment for responsible entrepreneurs deteriorate, and significant damage is caused to the national interests of the country and its economic security in general.

Currently, there are no reliable methods for assessing hidden capital from taxation, losses incurred by tax authorities and the dynamics of changes in these losses. To solve this problem, it is possible to use economic and mathematical methods, such as systems analysis, mathematical modeling, the theory of extreme problems. The application of these methods should be incorporated into certain methods of economic research [12]. Thus, scenario modeling makes it possible to assess the effect of the implementation of various situations in reforming the tax system

Table 3

Indicators for scenario modeling

Scenario «Basic» Based on the official forecast of the socio-economic development program in the Republic of Kazakhstan	Is the baseline scenario against which all other scenarios are compared		
Scenario 1. Improving collection without raising the nominal rate	Improving administration in terms of CIT	Improving administration in terms of CIT	Improving administration in terms of CIT
Scenario 2 Increase in nominal rates	20% - 25%	10% - 13%	12% - 14%
Scenario 3 Decrease in nominal rates	20% - 15%	10% - 8%	12% - 10%
Compiled by the authors based on source 17			

on fiscal revenues and key macroeconomic indicators. Within the framework of this method, it is possible to develop scenarios with the following basic prerequisites (Table 3).

When modeling, you should adhere to some assumptions:

- Guaranteed transfers from the National Fund will remain at the level of the baseline forecast laid down in the initial scenario - 2.9 trillion tenge per year;

- The level of public debt and budget deficit are taken at the level of the baseline forecast in the initial scenario;

- All additional government tax revenues are reinvested back into the economy during the year with the following proportion - 27% for capital costs, 73% for other consumption and costs.

Comparative results of modeling potential changes in tax policy in Kazakhstan are shown in comparison with the “no changes” scenario. (Table 4)

Tax revenue projections were made using the following parameters:

Scenario 1. An increase in tax revenues will be ensured by reducing the shadow economy, improving administration and combating «false

Table 4

Comparative simulation results

Indicators	Scenario «Basic»		Scenario 1 without raising the nominal rates		Scenario 2 with an increase in nominal rates		Scenario 3 with a decrease in nominal rates	
	2021 г.	2026г.	2021 г.	2026г.	2021 г.	2026г.	2021 г.	2026г.
Tax revenues, billion tenge	6532	7645	7054	8474	7075	8276	6045	7079
GDP growth versus 2015, trillion tenge	44,5	51,5	44,9	52,1	44,5	51,5	44,8	51,9
The level of the shadow economy (current 27.5% of GDP),%	26,3	24,0	26,3	22	26,3	24,8	26,3	23,3
Tax burden on the economy in% of GDP	14,7	14,8	14,7	14,9	14,7	15,1	14,7	14,5
Compiled by the authors based on source 17								

enterprises». Real GDP growth is associated with increased tax collection and no decline in production; the reduction of the shadow economy is achieved by stimulating the widespread introduction of cashless payments and increasing transparency.

Scenario 2. The increase in tax revenues will be provided by a higher tax burden; real GDP will not change in 2020 and 2026; with an increase in the tax burden, part of the enterprises and the population goes into the shadow economy; the load on the oil sector will increase by 1.2%, other sectors - by 1.9%.

Scenario 3. A decrease in tax revenues is associated with a decrease in the tax burden; GDP growth is associated with an increase in output due to a decrease in the tax burden; with a decrease in the tax burden, part of the enterprises and the population goes into the observed economy.

According to the results of scenario modeling of various options for reforming the tax system, scenario 1 is more preferable from the point of view of medium- and long-term maximization of economic growth, an increase in tax revenues of the budget and a decrease in the level of the unobservable (shadow) economy. A decrease in the tax burden, measured by the share of taxes in the country's GDP, is unlikely to ensure an increase in the efficiency of the tax system and will lead to a reduction in the shadow economy. In some way, even the opposite effect of these measures is possible. It is required to find sources of budget replenishment without increasing the tax burden on entrepreneurs in order to ensure support from the state, including in the tax sphere during the crisis. [13]

As a result of the reduction in tax exemptions and, as a result, the amount of budget expenditures in the country, the quality of public goods provided to the population will be noticeably reduced, and government spending on the creation of business infrastructure will be reduced. Low budget expenditures will entail a decrease in the quality of labor resources. Saving public social spending on education and health care leads to a deterioration in human capital.

In scenario 2, budget revenues grow in the short term. At the same time, this measure will be accompanied by a decline in the output of goods and services, which will negatively affect economic growth in the long term. An insignificant GDP growth in this scenario will be achieved, first of all, due to reinvestment of tax revenues in the economy.

Scenario 3 can provide economic growth, but at the same time it will be accompanied by a fall in tax revenues of the state and a decrease in the level of public investment in comparison with the baseline scenario [14].

Conclusion

The tax system does not exist in a vacuum, but constantly interacts with other elements of the financial system, structuring the relationship between the state and economic agents. To ensure a reliable, adaptive tax system that contributes to solving the most important economic and social problems, it is necessary to assess internal and external factors, find exponential growth points and minimize the limitations of the existing tax system in order to avoid negative consequences for the budget in the face of an economic downturn. The increasing complexity and the emergence of new forms and schemes of tax evasion are among the serious consequences of the lack of effectiveness of tax control [15].

The paradox of the inverse relationship between the tax burden and the shadow economy is explained by higher rates in economically developed countries. This allows the creation of public goods, reducing the motivation to evade and grow the shadow economy. Bureaucratic costs have a negative impact on the fulfillment of tax obligations, including the calculation, registration and payment, thereby prompting to "optimize" tax charges [16].

Basic conditions, assumptions are subjective prerequisites. Analysis of recent years shows that the proposed macroeconomic conditions are often not met in the model. The transfers of the National Fund are growing from year to year; they also tend to increase the state debt

and budget deficit. In addition, the structure for reinvesting tax revenue is not conducive to long-term economic growth. The absolute increase in tax revenues needs to be adjusted for the deflator index in such a way as to reveal the real volume. Taking into account the inflationary factor will make it possible to obtain the actual actual growth. The current crisis caused by a pandemic is just a phase of the economic cycle, followed by a logical recovery and recovery. How long it will take for the economy and the financial system to recover from the crisis will largely be determined by the chosen model of economic development,

in which the main goal of state regulation will become the choice of effective fiscal instruments. Taxes are one of the defining conditions for a country's international competitiveness, since they form the investment climate, conditions for the development of strategic industries.

By stimulating the national economy, the tax system will create conditions for overcoming macroeconomic instability. The modern tax system should be a flexible organizational and economic structure that adequately responds to threats, challenges and changes in the external environment.

References

1. Малис Н.И. Вопросы налогообложения в условиях кризиса // Финансы. – 2009. – № 8. – С. 23-26.
2. Жверанцева М.С. Реформирование налоговых систем в кризис и посткризисный период // Известия Саратовского университета. Серия Экономика. Управление. Право. – 2017. – Т. 17. - № 2. – С. 192-196.
3. Смит А. Исследование о природе и причинах богатства народов. – Москва: Эксмо, 2016. – 684 с.
4. Яроцкий В.Г. Финансовое право: Лекции, читанные в Военно-юридической академии. – СПб.: Морское Мин-во в Гл. адмиралтействе, 1886. – 363 с.
5. Баликоев В.З. Общая экономическая теория: политэкономия, макроэкономика, микроэкономика. 11-е изд. – Москва: Омега-А, 2008. – 732 с.
6. Гиниятуллин Ф.К. Налоговая система: исторический аспект (отечественный опыт) // Вестник ЮУрГУ. – 2010. – № 25. – С. 79-84.
7. Насырова Г.А. Регулирование страховой деятельности: институциональный подход: монография. - Москва: Изд-во Фин. университета, 2012. – 181 с.
8. Калимжанова К. Налоговая политика Казахстана: основные направления и направления развития. [Электрон. ресурс] – URL: <https://nalogikz.kz/docs /nalogovaya-politika-kazahstana.html> (дата обращения: 15.01.2021)
9. Национальная палата предпринимателей Республики Казахстан «Атамекен». [Электрон. ресурс] – URL: <https://inbusiness.kz/news> (дата обращения: 20.02.2021)
10. Ботанова Т. Косвенные налоги. [Электрон. ресурс] – URL: https://online. zakon.kz/m/Document/doc_id=1044834 (дата обращения: 10.02.2021)
11. Мишустин М. Налоговая политика: факторы роста налоговых доходов: макроэкономический подход // Экономическая политика. 2016. – Т. 11. - № 5. – С. 8-27.
12. Малыгин Д.Е. Разработка и исследование макромоделей налогообложения: монография. – Тамбов: Изд-во Тамб. гос. техн. ун-та, 2009. – 88 с.
13. Гончаренко Л.И. Налоговые риски: теория и практика управления // Финансы и кредит. - 2009. – № 2. – С. 2-11.
14. Тауенов Е.И. Какой эффект получают экономика и бизнес от реформы налоговой системы. [Электрон. ресурс] – URL: <https://kapital.kz/step-by-step/57984/kakoy-effekt-poluchat-ekonomika-i-biznes-ot-reformy-nalogovoy-sistemy.html> (дата обращения 22.02.2021)
15. Batashev R.V., Elzhurkayev I.Ya. Approaches to assessment of efficiency of tax control at the regional level // The Eurasian Scientific Journal. – 2018. – Vol. 10. № 3. – P. 101-112.
16. Федотов Д.Ю. Бюджетно-налоговая система: влияние налоговой системы на теневую экономику. [Электрон. ресурс] – URL: <https://cyberleninka.ru/article/n/ /vliyanie-nalogovoy-sistemy-na-tenevuyu-ekonomiku> (дата обращения: 12.02.2021)

17. Министерство Финансов РК. [Электрон. ресурс] – URL: <http://www.minfin.gov.kz> (дата обращения: 15.02.2021)

А.Е. Жамиева, Г.А. Насырова

Л.Н. Гумилев атындағы Еуразия ұлттық университеті, Нұр-Сұлтан, Қазақстан

Салық жүйесіне экономикалық дағдарыстың әсері

Аннотация. Салық жүйесі ұлттық экономиканың дамуындағы дағдарысқа қарсы тиімді факторлардың бірі ретінде танылды. Осыған байланысты қазіргі экономикалық дағдарыстың салық жүйесіне әсер ету механизмін талдау, макроэкономикалық тұрақтылықты қамтамасыз ету мақсатында қазіргі ғылыми зерттеулердің басым бағытына айналуға. Ұсынылып отырған мақалада экономикалық дағдарыстың салық жүйесіне әсер етуіне қатысты өзекті мәселелер қарастырылған. Зерттеу нысаны - Қазақстан Республикасының салық жүйесі. Бұл зерттеудің пәні - салық жүйесін модернизациялау. Зерттеу барысында шоғырландырылған бюджетке жалпы салық төлемдерінің динамикасы мен құрылымы талданды. Ұлттық экономиканың барлық буындарына айтарлықтай ынталандырушы әсер ететін салық жүйесін модернизациялау елдегі экономикалық өсуді қамтамасыз етеді. Фискалдық реттеудің тиімділігін арттыру үшін бюджеттік кірістер мен негізгі макроэкономикалық көрсеткіштерге әр түрлі жағдайларды жүзеге асырудың әсерін бағалауға мүмкіндік беретін сценарийлік модельдеу ұсынылады. Негізгі зерттеу әдістері мыналар болды: талдау және синтез, жүйелік және институционалдық тәсілдер, индукция және дедукция әдістері, гипотезаларды жобалау әдісі.

Түйін сөздер: салық жүйесі, салықтар теориясы, салық салу аспектілері, салық салу принциптері, сценарийлерді модельдеу, салық әкімшілігі.

А.Е. Жамиева, Г.А. Насырова

Евразийский национальный университет имени Л.Н. Гумилева, Нур-Султан, Казахстан

Влияние экономического кризиса на налоговую систему

Аннотация. Налоговая система признана одним из наиболее эффективных антикризисных факторов развития национальной экономики. В связи с этим анализ механизма воздействия современного экономического кризиса на налоговую систему, для обеспечения макроэкономической стабильности, становится приоритетным направлением современных научных изысканий. В предложенной статье рассмотрены актуальные вопросы, связанные с влиянием экономического кризиса на налоговую систему. Объектом исследования является налоговая система Республики Казахстан. Предметом исследования является модернизация налоговой системы. В ходе исследования проанализирована динамика и структура суммарных налоговых отчислений в консолидированный бюджет. Модернизация налоговой системы, оказывающей существенное стимулирующее воздействие на все сегменты национальной экономики, обеспечит экономический рост в стране. Для повышения эффективности налогово-бюджетного регулирования предложено сценарное моделирование, позволяющее оценить эффект от реализации различных ситуаций в части фискальных доходов и основных макроэкономических показателей. В качестве основных методов исследования применялись: анализ и синтез, системный и институциональный подходы, методы индукции и дедукции, метод проектирования гипотез.

Ключевые слова: налоговая система, теория налогов, аспекты налогообложения, принципы налогообложения, сценарное моделирование, налоговое администрирование.

References

1. Malis N.I. Voprosy nalogooblozhenija v usloviyah krizisa, Finansy [Tax issues during the crisis, Finance], 8, 23-26 (2009). [in Russian]

2. Zhveranceva M.S. Reformirovanie nalogovyh sistem v krizis i postkrizisnyj period, Izvestiya Saratovskogo universiteta. Seriya Ekonomika. Upravlenie. Pravo [Reforming tax systems in crisis and post-crisis period, Bulletin of the Saratov University. Series Economics. Control. Right], 2(17), 192-196 (2017).
3. Smit A. Issledovanie o prirode i prichinah bogatstva narodov [Research on the nature and causes of the wealth of nations] (Moscow: Ehksmo, 2016, 684 p.). [in Russian]
4. Yarockij V.G. Finansovoe pravo: Lekcii, chitannye v Voenno-yuridicheskoy akademii [Financial Law: Lectures given at the Military Law Academy] (SPb.: Ministry of the Navy in the Main Admiralty, 1886, 363 p.). [in Russian]
5. Balikoev V.Z. Obshhaya ehkonomicheskaya teoriya: politehkonomiya, makroehkonomika, mikroehkonomika. 11 izd. [General economic theory: political economy, macroeconomics, microeconomics. 11th edition] (M.: Omega-A, 2008, 732 p.). [in Russian]
6. Giniyatullin F.K. Nalogovaya sistema: istoricheskij aspekt (otechestvennyj opyt), Vestnik YuUrGU [Tax system: historical aspect (domestic experience), Bulletin of the South Ural State University], 25, 79-84 (2010).
7. Nasyrova G.A. Regulirovanie strahovoj deyatel'nosti: institucionalnyj podhod [Insurance Regulation: An Institutional Approach] (Moscow: Financial University, 2012, 181 p.). [in Russian]
8. Kalimzhanova K. Nalogovaya politika Kazahstana: osnovnye napravleniya i napravleniya razvitiya [Tax policy of Kazakhstan: main directions and directions of development]. [Electronic resource] - Available at: <https://nalogikz.kz/docs/nalogovaya-politika-kazahstana.html> (Accessed: 15.01.2021)
9. Oficialnyj sayt Nacionalnoj palaty predprinimatelej Respubliki Kazahstan «Atameken» [Official website of the National Chamber of Entrepreneurs of the Republic of Kazakhstan «Atameken»]. [Electronic resource] - Available at: <https://inbusiness.kz/news> (Accessed: 20.02.2021)
10. Botanova T. Kosvennyye nalogi [Indirect taxes]. [Electronic resource] - Available at: https://online.zakon.kz/m/Document/doc_id=1044834 (Accessed: 10.02.2021)
11. Mishustin M. Nalogovaja politika: factory rosta nalogovyh dohodov: makrojekonomicheskij podhod, Jekonomicheskaja politika [Tax Policy: Drivers of Tax Revenue Growth: A Macroeconomic Approach, Economic policy], 5(11), 8-27 (2016). [in Russian]
12. Malygin D.E. Razrabotka i issledovanie makromodelej nalogooblozhenija [Development and research of macromodels of taxation] (Tambov: Publishing house Tamb. state tech. un-ta, 2009, 88 p.). [in Russian]
13. Goncharenko L.I. Nalogovyje riski: teorija i praktika upravlenija, Finansy i kredit [Finance and credit, Tax risks: theory and practice of management], 2, 2-11 (2009). [in Russian]
14. Tautenov Je.I. Kakoj effect poluchat jekonomika i biznes ot reform nalogovoj sistemy [What effect will the economy and business get from the reform of the tax system]. [Electronic resource] - Available at: <https://kapital.kz/step-by-step/57984/kakoy-effekt-poluchat-ekonomika-i-biznes-ot-reformy-nalogovoy-sistemy.html> (Accessed: 22.02.2021)
15. Batashev R.V., Elzhurkayev I.Ya. Approaches to assessment of efficiency of tax control at the regional level, The Eurasian Scientific Journal, 3(10), 101-112 (2018).
16. Fedotov D.Ju. Bjudzhetno-nalogovaja sistema: vlijanije nalogovoj sistemy na tenevujju jekonomiku [Fiscal system: the impact of the tax system on the shadow economy]. [Electronic resource] - Available at: <https://cyberleninka.ru/article/n/vliyanie-nalogovoy-sistemy-na-tenevuyu-ekonomiku> (Accessed: 12.02.2021)
17. Ministerstvo finansov Respubliki Kazahstan [The Ministry of Finance of the Republic of Kazakhstan]. [Electronic resource] - Available at: <http://www.minfin.gov.kz> (Accessed: 15.02.2021)

Information about authors:

Zhamiyeva A.E. – **The main author**, Master of Economics, Ph.D. student at the L.N. Gumilyov Eurasian National University, 11 Kazhimukan str., Nur-Sultan, Kazakhstan.

Nassyrova G.A. – Doctor of Economic Sciences, Professor of the L.N. Gumilyov Eurasian National University, 11 Kazhimukan str., Nur-Sultan, Kazakhstan.

Жамиева А.Е. – **негізгі автор**, Экономика ғылымдары магистрі, Л.Н. Гумилев атындағы Еуразия ұлттық университетінің докторанты, Қажымұқан көшесі, 11, Нұр-Сұлтан, Қазақстан.

Насырова Г.А. – экономика ғылымдары докторы, Л.Н. Гумилев атындағы Еуразия ұлттық университетінің профессоры, Қажымұқан көшесі, 11, Нұр-Сұлтан, Қазақстан.