

A. Burtebayeva*, master's degree student¹

A. Rakayeva, Ph.D., assoc. professor¹

G. Kushebina, Ph.D., acting assoc. professor²

S. Valieva, Ph.D., acting assoc. professor²

*L.N. Gumilyov Eurasian National University,
Astana, Kazakhstan¹*

Esil Univesity, Astana, Kazakhstan²

*– main author (author for correspondence)

e-mail: burtebaeva2000@gmail.com

CURRENT ISSUES OF TAX ADMINISTRATION REFORM IN THE REPUBLIC OF KAZAKHSTAN

The article deal with the concept of tax administration, notes the importance in the study of tax administration problems to improve the efficiency of the tax system.

The system of tax administration in Kazakhstan has recently become increasingly relevant through the prism of economic security, due to changes in the methods and schemes of taxpayer's evasion from tax liabilities.

In the article, the authors studied the problems arising in the process of tax administration, based on the analysis, developed directions for improving the system of tax administration in Kazakhstan. The efficiency of the tax system was assessed by the level of tax revenues. Despite the fact that tax revenues are increasing every year, the growth rate is unstable, there is an increase in the tax burden, which indicates the inefficient use of tax regulation tools and the low quality of tax administration.

The current mechanism of tax administration does not fully meet the efficiency criteria and expectations of the authorities. The authors emphasize the relevance of digitalization in the tax sphere, the need for measures aimed at strengthening tax discipline, improving literacy in the field of tax and customs legislation, interest in paying mandatory payments. The necessity of using foreign experience to improve the quality of tax administration is identified and justified.

Keywords: Taxes, tax administration, budget, state audit, tax policy, tax revenues, Accounting Committee, tax culture, efficiency of the tax system, efficiency of tax administration.

Кілт сөздер: Салықтар, салықтық әкімшілендіру, бюджет, мемлекеттік аудит, салық саясаты, салық түсімдері, есеп комитеті, салық мәдениеті, салық жүйесінің тиімділігі, салықтық әкімшілендірудің тиімділігі.

Ключевые слова: Налоги, налоговое администрирование, бюджет, государственный аудит, налоговая политика, налоговые поступления, Счетный комитет, налоговая культура, эффективность налоговой системы, эффективность налогового администрирования.

Introduction. Due to successful tax administration, tax revenues to the budget are being increased, tax offenses are being reduced, which help to improve the investment climate and ensuring of the rights and legitimate interests of citizens and legal entities [1, p. 88].

We consider the mechanism of tax administration as a set of forms, methods, principles, functions, normative legal acts and participants in tax relations.

During the research, general scientific methods were used, such as the method of observation and comparison, analysis and synthesis. Special methods were also used to identify and describe the specifics of the topic of this study – analytical and graphical approaches.

The goal of the research to explore study topical issues of tax administration and develop proposals for improving the tax administration system in Kazakhstan.

As the information base of the research the work of scientists in the field of security development of tax administration, normative legal documents and official statistics.

The problem of regulating tax administration remains extremely significant for the following reasons: regulatory changes, ongoing reforms of tax state bodies, influence of external and internal factors on the sustainable development of economic entities, which implementing tax policy innovations.

Securing sustained growth of tax revenues requires feasible solutions to the problems in coordination between taxpayers and tax authorities, which come up from the organization of the budget system by methods of tax administration. At the legislative and executive level, tax payment obligations can be achieved through improving the quality of institutional practice between taxpayers and regulatory authorities, the activity of measures to counteracting illegal financial -economic activities, the onset of an appropriate environment for bona fide taxpayers [1].

Literature review. There is currently no consensus definition of the term "tax administration". However, this term is increasingly used in official documents dedicated to tax policy.

The Tax Code of the Republic of Kazakhstan interprets: "Tax administration is a system (set) of measures and methods carried out by tax authorities and other authorized state bodies to collect taxes and payments to the budget, including the implementation of tax control...." [2].

The prevailing position of researchers in the field of taxation is the definition of tax administration as a process of managing tax relations [3].

For example, V.V. Moroz considers tax administration as the activity of authorized authorities in the area of tax control and activities related to bringing persons to tax liability [4].

Authors such as A.Z. Dadashev and A.V. Lobanov claiming that tax administration constitutes an organizational and managerial system for the implementation of tax relations, including a set of forms and methods, the use of which is to generate fiscal tax revenues to the budget system [4, p.91].

A.S. Zakharov notes that "tax administration does not involve the development of legislative acts in the field of taxation, namely management, i.e. the organization of the execution of these acts and the identification of circumstances that impede their effective work" [5, p. 135].

M.A. Vergeychik gives the following definition of tax administration – it is "a system of management, organization of the tax process as a whole, as well as effective management of the activities of tax authorities, their subjects for the implementation of tax control of taxes" [6, p. 29].

A similar position is held by M.T. Kulzhabayeva - "tax administration is the process of managing tax production, implemented by tax and other state authorized bodies with certain powers in relation to taxpayers" [7, c. 178].

The main part. Tax administration in the broadest sense is understood as a tax relations management system. A broad understanding of tax administration means a set of actions of the tax authorities aimed at solving national interests and increasing the efficiency of the economy as a whole.

Tax administration in the narrow sense is reduced to tax control carried out by tax authorities as a set of levers that ensure the effective implementation of tax functions.

According to the message of the President of the Republic of Kazakhstan, within the framework of the concept "The Third modernization of Kazakhstan: global competitiveness", one of the key challenge lies in bringing the fiscal policy to the new economic realities. Tax policy should focus on stimulating business exit from the "shadow" and the tax base expansion in the non-primary sector, the optimization of the existing tax incentives and introducing new special tax regimes.

The tax system of the Republic of Kazakhstan is in development stage, the tax mechanism is being improved. A system of incentives for the qualitative development of the economy is being developed, at the same time provide visibility of the tax system, neutrality in taxation, simplicity and efficiency of tax administration. Regarding of tax administration, horizontal monitoring has been introduced, which allows taxpayers who meet certain criteria to conclude an agreement on the exchange of information with tax authorities, new rules for electronic inspections have come into effect since 2019, a new principle of taxpayer integrity has been introduced, etc.

The indicator assessing the effectiveness of tax administration is manifested in the effectiveness of the tax system. In turn, the effectiveness of the tax system needs to assess the level of tax revenues at the optimal costs. That is, the fiscal efficiency of the tax system is the ability of taxes and fees to form a budget in planned volumes.

Consider the dynamics of tax revenues in the period from 2014-2021 in the Republic of Kazakhstan.

Table 1

Analysis of tax revenues in the structure of state budget revenues*

Indicator	2014 y.	2015 y.	2016 y.	2017 y.	2018 y.	2019 y.	2020 y.	2021 y.
Tax revenues, billion KZT	5 116	4 884	6 023	6 811	7 890	9 216	8 561	10 724
State budget revenues, billion KZT.	7 321	7 635	9 308	11 568	10 809	12 758	14 522	16 034
Share of tax revenues, %	70	64	65	59	73	72	59	67

* Developed by the author on the basis of the source [8]

Most of the tax revenues come from state budget revenues, which in addition to tax revenues also include non-tax revenues, income from the sale of fixed capital and transfer income. On average, the share of tax revenues is 66%.

The dominance of tax revenues can be explained by the compulsory implementation of a tax obligation by a taxpayer, calculation, withholding, transfer of taxes by a tax agent.

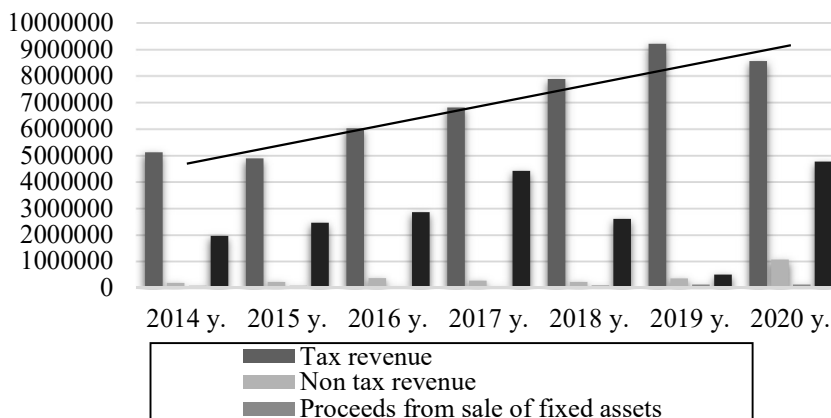


Figure 1. Dynamics of revenues to the State budget of the Republic of Kazakhstan, million tenge*

* Figure compiled by the author on the basis of [7]

Among all types of income, tax revenues are the only ones that really have stable growth. Only in 2015, there was a slight decrease - by 5% (in absolute terms by 213,830 million tenge), which can be explained by a decrease in VAT revenue by 253,732 million tenge, and in 2020 - by 7% due to the coronavirus pandemic and underpayment of VAT by 10% [8].

The decrease in revenues indicates the existing problems in the functioning of the tax authorities.

According to Figure 2, the average growth rate is 104%, the level of tax burden is 13.7%. Over eight years, the amount of tax revenues has increased by 109.6% (5,608,575 million tenge), and the level of tax burden has increased by 6%.

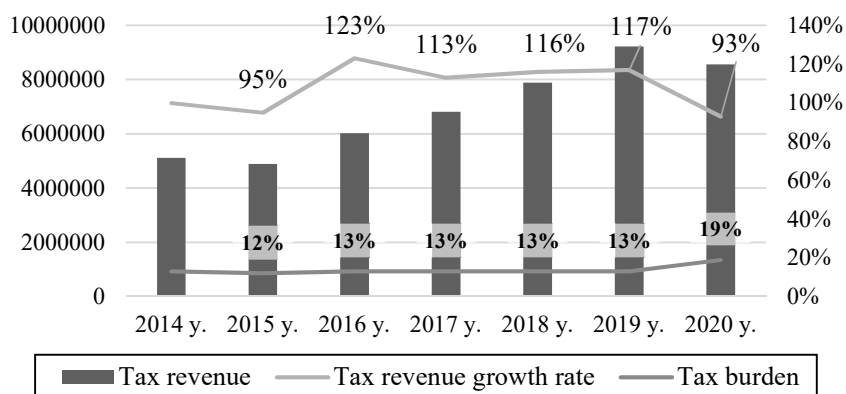


Figure 2. Analysis of the growth rates of tax revenues and the level of tax burden for 2014-2021*

* Figure compiled by the author on the basis of [8]

In 2016, the reasons for the increase in tax revenues in the Majilis were the transition to a free-floating dollar exchange rate and advance payments for future periods, as well as amendments and additions to the Tax Code [9].

In 2017, we see an increase in revenues from small and medium-sized businesses (by 11.4%), an increase in their number (by 6.4%), a business-friendly environment (business inspections by state revenue authorities decreased by 45%), an increase in export and import customs duties and an increase in metal prices. However, due to an increase in VAT refunds for domestic wealth production, the VAT plan was not implemented, due to a declining second-tier banks yields, a decrease in world prices and reducing in uranium production, the CPN was not implemented [10].

In 2018, the main factor was the increase in oil production, as well as the improvement of tax and customs administration. However, due to a decrease in the income of second-tier banks (by 42%), uranium mining turnover (by 44%) and mining companies (by 9.2%), there was a failure to fulfill the CPN, as well as due to a 68.9% decrease in sales turnover of 25 large taxpayers and overpayments of 86 large taxpayers were not fulfilled VAT plan [10].

Income growth in 2019 was provided by an increase in tax revenues by 17% due to an increase in VAT receipts by 32.4% (658.814 million tenge) and an increase in CPN by 17% (287.187 million tenge). The growth of tax revenues was influenced by the improvement of tax and customs administration and an increase in the production of goods and services (construction - by 13%, trade - by 8%, transport - by 6%, communications - by 5%, industry - by 4%).

The drop in revenue in 2020 is due to an increase in VAT refund by 1.5 times compared to 2019 (54.1%), a decrease in trade turnover by 14% and a decrease in Kazakhstan's trade turnover with third countries by 14.2% (exports by 19.6%, imports by 2.8%), with the EAEU countries by 9% (exports by 13.1%, import of 7.3%), and, consequently, non-fulfillment of the VAT plan for 256 billion tenge.

Even though tax revenues are increasing every year, growth rates are unstable, plans for CPN and VAT are not being implemented, as a result, questions arise about the effectiveness of the tax system of the Republic of Kazakhstan. Also, during the analysis, it can be seen that, despite the adoption of the new tax code, the announcement of a moratorium on tax audits, the provision of tax benefits, the tax burden increased by 6% in 2020, which indicates the inefficient use of tax regulation tools and the low quality of tax administration.

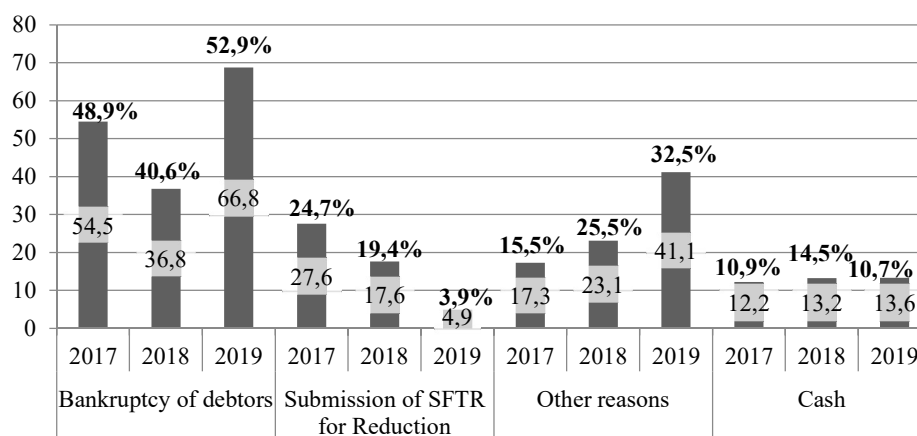


Figure 3. Factors of reduction of overdue debt for 2017-2019, billion tenge*

* Figure compiled by the author on the basis of [9]

The main part of overdue debts is reduced due to the debtor's recognition as bankrupt (on average 47.3%), in 2017 and 2018 it decreased the least due to recovery of funds (10.9% and 14.5%, respectively), and in 2019 - due to the submission of additional tax reporting (3.9%). In 2019, the debtor's recognition as bankrupt increased by 81% (by 30 billion tenge), the filing of additional reports decreased annually (by an average of 54%), the collection of money increased by an average of 5.5% each year, the dynamics of an increase in other reasons is also noticeable (by 55.7% on average).

The main reasons are additional fees for inspection reports (the average share is 33.8%) and for additional tax reporting (35.6%). We can also notice that one reason is not stable, that is, in 2018, has increased dramatically, and in 2019 it decreased almost to the level of 2017.

Thus, tax revenues make up the predominant share of state budget revenues necessary for the qualitative functioning of the state. On average, the share of tax revenues over the past 7 years is 66%, the growth rate is 110%, the level of tax burden is 13.7%. Over seven years, the volume of tax revenues has increased by 67.4%, and the level of tax burden has increased by 6%, which, in turn, indicates the inefficient use of tax regulation tools and low-quality tax administration.

Ensuring effective tax administration can be carried out with the introduction of information technologies.

The Ministry of Finance of the Republic of Kazakhstan is working to improve tax administration and integration of information systems. The Ministry has developed the number of specific measures with an emphasis on digitalization to further improve administration and replenishment of the budget. These are:

strengthening of control over cross-border trade; modernization of customs infrastructure; modernization of information systems and transition to a new platform; horizontal monitoring of large taxpayers; mobile applications for the population and business; improvement of legislation.

Reducing the level of the shadow economy plays an important role in raising incomes. In this direction, a national system of traceability of goods has been created. Information systems such as "Electronic invoices", "Risk Management System", "Astana-1" and others have been introduced.

The introduction of information systems in the tax authorities allowed:

- increase transparency, efficiency and effectiveness.
- discipline taxpayers in the field of overstatement of costs.
- for the calculation of additional taxes.
- to identify tax evasion schemes.

- to carry out measures aimed at identifying fictitious entrepreneurs and submit relevant materials to the judicial authorities.

- to increase the ability of tax authorities to control the activities of taxpayers.

- automate the acceptance and write-off of goods, export and import from/to the EAEU countries, control the turnover of goods in Kazakhstan.

Nevertheless, we have formulated the following recommendations for the introduction of high-quality administration: ensuring transparency of tax administration expenses, introducing a video communication function from the taxpayer and from a representative of state revenue authorities, to clarify tax and customs legislation, carrying out measures aimed at strengthening tax discipline, improving literacy in tax and customs legislation, interest in paying mandatory payments.

In addition, it is possible to develop an electronic service "Assessment of tax behavior", which will be based on publicly available information and on data provided by the entrepreneur himself. This service should also offer certain steps to correct deficiencies. Assessment of compliance with tax legislation includes indicators of timeliness, completeness and correctness of the fulfillment of commitments.

Improving the quality of tax administration can be achieved not only by improving tax legislation, but also by replicated in a number of foreign technologies [11]. For example, we can use the experience of the USA, where, according to the Internal Revenue Service, through the systematic and comprehensive inspections, taxpayers are conscientious about their duties, as a result of which 83% of taxes in the country are paid voluntarily [12, p. 72]. In the UK, in addition to the principles of fairness, facilitate and clarity, great attention is paid to the quality of taxpayer service. In Sweden, the payment of taxes is achieved by: professional response of state bodies to committed offenses, professionalism of employees of tax authorities, informing the public; education in legal matters; trust of taxpayers, conscientious performance by tax authorities of their duties, etc. [13, p. 83].

In modern developed countries, there is also such a feature of the organization of the tax process as the transfer of some functions of tax authorities to private structures. For example, the US Internal Revenue Service transfers part of its work to commercial enterprises attracted on a competitive basis. In many countries, there is a Tax lawyer Service that assistance to taxpayers in solving complex problems, for example in Canada.

As we can see, most countries with developed tax administration build tax legal relations based on the professionalism of tax officials and the trust of taxpayers, improving the relationship between the taxpayer and tax structures, which has a positive impact on the law-abiding taxpayers, as well as full and timely informing the public about changes in tax legislation.

Conclusion. Thus, it can be concluded that tax administration is the most important tool that ensures the efficiency of the functioning of the tax system. The study showed that despite the annual growth of tax revenues, their growth rates are unstable, there is a failure to fulfill plans for CPN and VAT, the tax burden is growing, which generally indicates the inefficient use of tax regulation tools and low quality of tax administration.

Directions were proposed to improve the quality of tax administration - by improving tax legislation and borrowing a number of foreign technologies in terms of improving the relationship between the taxpayer and tax structures, as well as informing the public about all changes in tax legislation.

REFERENCES

1. Лев М.Ю., Болонин А.И., Лещенко Ю.Г. Налоговое администрирование как механизм укрепления экономической безопасности налоговой системы государства // Экономическая безопасность. – 2022. – Том 5. – № 2. – С. 525-546.

2. О налогах и других обязательных платежах в бюджет (Налоговый кодекс) / Кодекс Республики Казахстан от 25 декабря 2017 года № 120-VI ЗРК. [Электрон. ресурс]. – URL: <https://adilet.zan.kz/rus/docs/K1700000120>
3. Гоголев А.М. Современное состояние и проблемы развития налогового администрирования // Публичное и частное право. – 2014. – № 3. – С. 211-216.
4. Мишунина А.А., Горшкова Н.Ф. Актуальные вопросы правового регулирования цифровизации социально-ориентированного налогового администрирования // Вестник СурГУ. – 2020. – Вып. 3 (29). – С. 88-95.
5. Захаров А.С. Механизм внесудебной защиты прав налогоплательщиков по Налоговому кодексу РФ // Налоговые споры: теория и практика. – 2014. – № 3. – С. 135-137.
6. Вергейчик М.А. Технологии налогового администрирования как клиентоориентированные технологии предоставления государственных услуг // Российская наука и образование сегодня: проблемы и перспективы. – 2017. – № 1 (14). – С. 29-30.
7. Кульжабаева М.Т. Совершенствование механизма налогового администрирования в условиях реформирования налоговой системы // Вестник университета «Туран». – 2018. – № 1. – С. 177-183.
8. Статистические бюллетени Министерства финансов РК за 2014-2021 годы. [Электрон. ресурс]. – https://www.gov.kz/memleket/entities/minfin/documents/1?directions=_448&lang=ru&type=_31
9. Отчет Счетного комитета «Об исполнении республиканского бюджета за 2015 год (заключение к отчету Правительства РК)». [Электрон. ресурс]. – URL: https://online.zakon.kz/Document/?doc_id=39090810&pos=13;-50#pos=13;-50
10. Отчет Счетного комитета «Об исполнении республиканского бюджета за 2016-2018 гг. (заключение к отчету Правительства РК)». [Электрон. ресурс]. – URL: https://data.egov.kz/datasets/view?index=tiisti_karzhy_zhylyndagy_respu3#
11. Керимова С.Н., Магомедова Х.М. Некоторые проблемы налогового администрирования // Вестник Дагестанского государственного университета. – Серия 3. Общественные науки. – 2018. – Том 33. Вып. 1. – С. 58-64.
12. Бойко Н.Н. Опыт иностранных государств в сфере налогового администрирования // Политика, государство и право. – 2015. – № 4. – С. 72-75.
13. Мусаханова Н.А. Современные методы налогового администрирования: зарубежный и казахстанский опыт // Вестник университета «Туран». – 2018. – № 4. – С. 80-84.

REFERENCES

1. Lev M.Yu., Bolonin A.I. Leshchenko Yu.G. Nalogovoye administrirovaniye kak mekhanizm ukrepleniya ekonomicheskoy bezopasnosti nalogovoy sistemy gosudarstva // Ekonomicheskaya bezopasnost. – 2022. – Том 5. – № 2. – С. 525-546. [in Russian].
2. О nalogakh i drugikh obyazatelnykh platezhakh v byudzheth (Nalogovyy kodeks) / Kodeks Respubliki Kazakhstan ot 25 dekabrya 2017 goda № 120-VI ZRK. [Elektron. resurs]. – URL: <https://adilet.zan.kz/rus/docs/K1700000120>. [in Russian].
3. Gogolev A.M. Sovremennoye sostoyaniye i problemy razvitiya nalogovogo administrirovaniya // Publichnoye i chastnoye pravo. – 2014. – № 3. – С. 211-216. [in Russian].
4. Mishunina A.A., Gorshkova N.F. Aktualnyye voprosy pravovogo regulirovaniya tsifrovizatsii sotsialno-oriyentirovannogo nalogovogo administrirovaniya // Vestnik SurGU. – 2020. – Vyp. 3 (29). – С. 88-95. [in Russian].
5. Zakharov A.C. Mekhanizm vnesudebnoy zashchity prav nalogoplatelshchikov po Nalogovomu kodeksu RF // Nalogovyye spory: teoriya i praktika. – 2014. – № 3. – С. 135-137. [in Russian].
6. Vergeychik M.A. Tekhnologii nalogovogo administrirovaniya kak kliyantooriyentirovannyye tekhnologii predostavleniya gosudarstvennykh uslug // Rossiyskaya nauka i obrazovaniye segodnya: problemy i perspektivy. – 2017. – № 1 (14). – С. 29-30. [in Russian].
7. Kul'zhabaeva M.T. Sovershenstvovanie mekhanizma nalogovogo administrirovaniya v usloviyah reformirovaniya nalogovoy sistemy // Vestnik universiteta «Turan». – 2018. – № 1. – С. 177-183. [in Russian].
8. Statisticheskiye byulleteni Ministerstva finansov RK za 2014-2020 gody. [Elektron. resurs]. – https://www.gov.kz/memleket/entities/minfin/documents/1?directions=_448&lang=ru&type=_31 [in Russian].
9. Otchet Schetnogo komiteta «Ob ispolnenii respublikanskogo byudzheta za 2015 god (zaklyucheniye k otchetu Pravitelstva RK)». [Elektron. resurs]. – URL: https://online.zakon.kz/Document/?doc_id=39090810&pos=13;-50#pos=13;-50. [in Russian].

10. Otchet Schetnogo komiteta «Ob ispolnenii respublikanskogo byudzhetza za 2016-2018 gg. (zaklyucheniye k otchetu Pravitelstva RK)». [Elektron. resurs]. – URL: https://data.egov.kz/datasets/view?index=tiisti_karzhy_zhylyndagy_respu3# [in Russian].

11. Keramova S.N., Magomedova Kh.M. Nekotoryye problemy nalogovogo administrirovaniya // Vestnik Dagestanskogo gosudarstvennogo universiteta. – Seriya 3. Obshchestvennyye nauki. – 2018. – Tom 33. Vyp. 1 – S. 58-64. [in Russian].

12. Boyko N.N. Opyt inostrannykh gosudarstv v sfere nalogovogo administrirovaniya // Politika. gosudarstvo i pravo. – 2015. – № 4. – S. 72-75. [in Russian].

13. Musahanova N.A. Sovremennyye metody nalogovogo administrirovaniya: zarubezhnyj i kazhastanskij opyt // Vestnik universiteta «Turan». – 2018. – 4. – S. 80-84. [in Russian].

Буртебаева А.А., Ракаева А.Н., Кушебина Г.М., Валиева С.Н.

ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДА САЛЫҚТЫҚ ӘКІМШІЛЕНДІРУДІ РЕФОРМАЛАУДЫҢ ӨЗЕКТІ МӘСЕЛЕЛЕРІ

Андатпа

Мақалада салықтық әкімшілендіру ұғымы қарастырылады, салық жүйесінің тиімділігін арттыру үшін салықтық әкімшілендіру мәселелерін зерттеудегі маңыздылығы атап өтіледі.

Қазақстандағы салықтық әкімшілендіру жүйесі соңғы уақытта салық төлеушілерді салық міндеттемелерінен жалтару әдістері мен схемаларындағы өзгерістерге байланысты экономикалық қауіпсіздік призмасы арқылы өзектілігін арттыруда.

Мақалада авторлар салықтық әкімшілендіру процесінде туындайтын проблемаларды зерттеді, талдау негізінде Қазақстанда салықтық әкімшілендіру жүйесін жетілдіру бойынша бағыттар әзірленді. Салық түсімдерінің деңгейі арқылы салық жүйесінің тиімділігін бағалау жүргізілді. Салық түсімдері жыл сайын артып келе жатқанына қарамастан, өсу қарқыны тұрақсыз, салық жүктемесінің өсуі байқалады, бұл салықтық реттеу құралдарын тиімсіз пайдалануды және салықтық әкімшілендірудің төмен сапасын көрсетеді.

Салықтық әкімшілендірудің қолданыстағы тетігі тиімділік критерийлері мен билік күткендеріне толық сәйкес келмейді. Авторлар салық саласындағы цифрландырудың өзектілігін, салық тәртібін нығайтуға, салық және кеден заңнамасы саласындағы сауаттылықты арттыруға бағытталған іс-шараларды өткізу қажеттілігін, міндетті төлемдерді төлеуге мүдделілігін атап көрсетеді. Салықтық әкімшілендіру сапасын жақсарту үшін шетелдік тәжірибені пайдалану қажеттілігі анықталды және негізделді.

Буртебаева А.А., Ракаева А.Н., Кушебина Г.М., Валиева С.Н.

АКТУАЛЬНЫЕ ВОПРОСЫ РЕФОРМИРОВАНИЯ НАЛОГОВОГО АДМИНИСТРИРОВАНИЯ В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация

В статье рассматривается понятие налогового администрирования, отмечается важность в исследовании проблем налогового администрирования для повышения эффективности налоговой системы.

Система налогового администрирования в Казахстане в последнее время приобретает все большую актуальность через призму экономической безопасности, в связи с изменениями в методах и схемах уклонения налогоплательщиков от налоговых обязательств.

В статье авторами изучены проблемы, возникающие в процессе налогового администрирования, на основе анализа выработаны направления по совершенствованию системы налогового администрирования в Казахстане. Проведена оценка эффективности налоговой системы посредством уровня налоговых поступлений. Несмотря на то, что налоговые поступления увеличиваются с каждым годом, темпы роста нестабильны, наблюдается рост налоговой нагрузки, что свидетельствует о неэффективном использовании инструментов налогового регулирования и низком качестве налогового администрирования.

Действующий механизм налогового администрирования не в полной мере соответствует критериям эффективности и ожиданиям властей. Авторами подчеркивается актуальность цифровизации в налоговой сфере, необходимость проведения мероприятий, направленных на укрепление налоговой дисциплины, повышения грамотности в области налогового и таможенного законодательства, заинтересованность в уплате обязательных платежей. Выявлена и обоснована необходимость использования зарубежного опыта для улучшения качества налогового администрирования.