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CONTEMPORARY TRENDS IN THE MODERNIZATION OF KAZAKHSTAN'S TAX SYSTEM

Abstract

This article examines key areas for modernizing the tax system of the Republic of Kazakhstan in the context of global instability and the digitalization of the economy. Using a systemic and comparative analysis, it examines tax revenue and R&D funding indicators in Kazakhstan and abroad, as well as the dynamics of the state budget revenue structure for 2020–2024. Factors limiting tax collection are identified, including the high share of the shadow economy and insufficient transparency of business transactions. Special attention is paid to the digitalization of tax administration: the implementation of Big Data, blockchain technologies, the development of the eGov platform, and the Digital Kazakhstan strategy. It is demonstrated that the integration of digital services and the use of modern analytical tools help reduce administrative costs, strengthen tax discipline, and increase taxpayer confidence. The scientific novelty of this work lies in its comprehensive examination of the interrelationships between three key factors of modernization: the development of scientific research in taxation, improvement of tax administration, and the introduction of digital technologies. The practical significance of the study is determined by the possibility of using its results to increase the transparency of tax processes, reduce the scale of the shadow economy and strengthen the sustainability of the national economy.

Key words: crisis; tax system; scientific school; financing; tax collection; tax administration; digitalization.

INTRODUCTION

The consequences of global instability caused by geopolitical risks, fluctuations in commodity prices, and accelerated digitalization of the economy have led to a reduction in government revenues in many countries, including those in the Eurasian region. Under these circumstances, the modernization of the tax system, implemented through the introduction of the new Tax Code, is particularly important for ensuring the sustainability of the national economy. Tax policy requires a balance between the interests of the state and taxpayers, which is key to strengthening trust in government institutions and improving the efficiency of the fiscal system. Despite significant research in the field of taxation, the current legal framework and law enforcement practices in Kazakhstan continue to require systematic harmonization and development, which is especially relevant in the face of increasing external and internal challenges.

LITERATURE REVIEW

As early as the early 20th century, J. M. Keynes noted the regulatory and stimulating potential of taxes, which can mitigate the effects of economic crises and support entrepreneurial activity. These ideas have been developed in the works of modern researchers, who emphasize the need for a flexible tax policy in the context of globalization and integration (works by V. Tanzi, R. Gordon, and others). Domestic studies focus on issues of tax collection, improving tax administration, and reducing the shadow economy (A. Satybaldin, G. Kunaeva, E. Omarov). However, most studies emphasize the fiscal function, while the stimulating and innovative role of taxes is insufficiently considered.

Recent decades have been characterized by the active implementation of digital technologies in tax systems. The works of L. Brown, M. Clay, and others analyze the role of Big Data, blockchain, and cloud services in increasing the transparency of tax flows and reducing tax fraud. In Kazakhstan, research on tax digitalization has been conducted primarily in the applied context (in the context of the Digital Kazakhstan program and eGov development). However, this research is insufficient for a comprehensive assessment of the impact of digitalization on tax compliance and public finance transparency. This study fills this gap by offering a systematic approach to analyzing and substantiating areas for tax system modernization.

METHODOLOGY AND METHODS

The study utilizes a systems approach, viewing the national tax system as a key macroeconomic regulator ensuring the performance of fiscal and regulatory functions. The study utilizes comparative analysis, synthesis, and a structural-dynamic approach. The comparative analysis allowed for a comparison of tax revenues and R&D funding in the Republic of Kazakhstan and developed countries (USA, Germany, and Japan), revealing differences in investment activity and tax system sustainability. The study also compared the dynamics of Kazakhstan's tax revenue structure with the practices of Eurasian Economic Union countries. The synthesis approach allowed for a generalization of the obtained results and the formulation of priority areas for tax system modernization, considering national and international trends. The empirical basis of the study was formed by data from the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, the Ministry of Finance of the Republic of Kazakhstan, the World Bank, and the International Monetary Fund.

MAIN PART

The economy as a dynamic system, and its key element—the tax subsystem—cannot remain static and inflexible in the face of increasing global instability. Taxes are one of the most sensitive indicators of socioeconomic processes, quickly reflecting the consequences of changes in macroeconomic policy and economic conditions. In Kazakhstan's current environment, developing a flexible and balanced tax policy that simultaneously considers the interests of the state, business, and society is particularly important. This requires not only improving tax administration but also the implementation of digital technologies, strengthening the incentive role of taxes for innovation and investment, and harmonizing national practices with international standards. Several significant areas for improving the domestic tax system can be identified as strategic areas for the near future.

Development of science in the field of taxation

The first area of improvement for the tax system is strengthening science. Until the 1990s, the tax sector in Kazakhstan had virtually no serious scientific approach; common international tax research methods, such as surveys and sample studies, were simply not used. Currently, economic science is acutely short of academic schools of taxation capable of soundly researching and modernizing the current tax system, while also considering the consequences of its impact on the socio-economic system. The state is often forced to resort to so-called manual control.

When assessing the evolution of the tax system in independent Kazakhstan, it should be noted that it was created and developed in a context of economic difficulties. Its creation drew extensively on the experience of developed countries, albeit with due regard for Kazakhstan's own mentality. It was precisely through tax revenues that the country was able to prevent the budget deficit of those years. The tax system contributed to the resolution of urgent state problems, ensured the transition to a market economy, and helped emerge from the crisis. Today, by ensuring the functioning of the country's economy, it is helping to overcome the consequences of the global economic crisis caused by the coronavirus pandemic (Kozyrin, A. N., 2017). Research in the field of taxation can provide a solid scientific basis for introducing innovations to the tax system, which are often misunderstood and, consequently, not accepted by the public and businesses. Active discussions in specialized literature and online platforms would generate public resonance by explaining the issues under discussion to the public, thereby strengthening the scientific basis for political decisions. The global economic crisis has exposed the inadequacy of traditional economic models; behavioral and experimental economics have now become the most discussed studies. Scientific research and experiments could contribute to the development of sound and rational tax policy, as they can be used to test proposed changes to tax legislation. In other words, before introducing changes nationwide, they can be tested in a scientific research laboratory (Lagravinese, R. et. al, 2020). Unfortunately, the current scientific situation in Kazakhstan is unsatisfactory and requires serious attention. Table 1 presents the share of expenditure on research and development, which is less than 1% of GDP, while in developed countries this figure ranges from 2% to 5% of GDP per year:

Table 1. Dynamics of R&D funding indicators in Kazakhstan for 2020-2024

Year	Amount, billion tenge	Number of R&D employees, thousands of people	Place in the world ranking	% of GDP
2020г.	89,0	22,7	66	0,13
2021г.	134,9	21,6	61	0,13
2022г.	121,6	22,5	65	0,12
2023г.	172,6	25,4	81	0,14
2024г.	219,7	27,1	78	0,16

Note: compiled by the author based on resource [3]

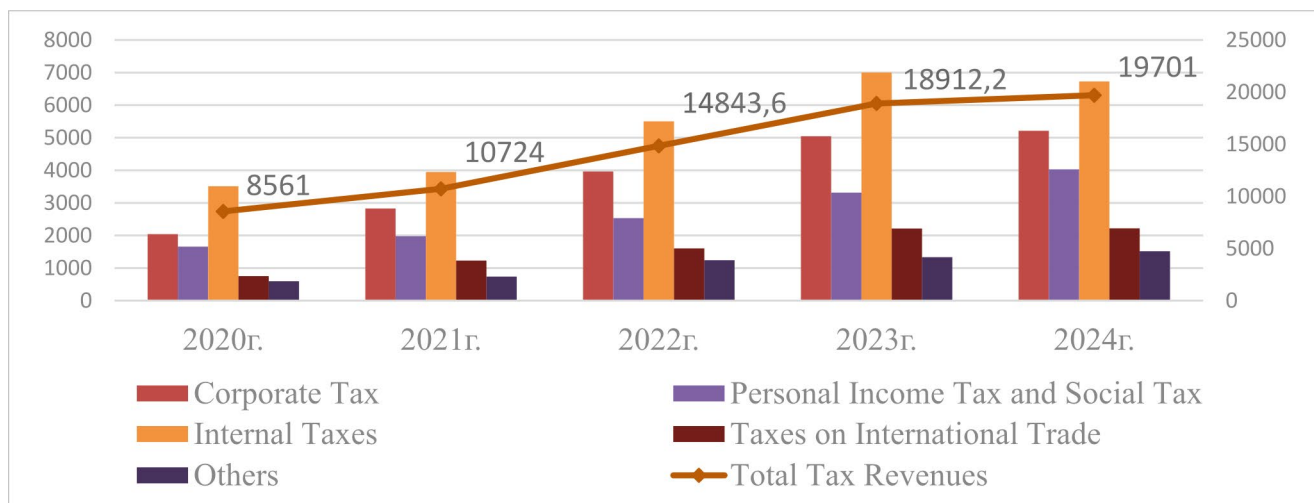
Over the period under review, R&D spending increased more than 2.4-fold, indicating increased government attention to scientific development. The growth rate of human resources lags funding, as the number of R&D workers increased by 19% during this period. Moreover, despite the increase in funding, there is no consistent progress in global rankings, indicating structural problems in the efficient use of allocated funds. As for the share of R&D spending in GDP, even considering the positive trend, this figure is significantly lower than the average for developed countries (2-4% of GDP), limiting the potential for scientific and technological development.

Kazakhstan has demonstrated a positive trend in funding growth and the number of researchers, but a discrepancy between financial investments and performance remains, reflected in a decline in international rankings. In other words, the government continues to spend little on scientific research, despite continuing to formally increase its spending on science over the past decade. The question is not only how much funding reaches scientific researchers, but also how effectively these funds are spent, and, most importantly, whether they will yield significant results in the future. A controversial aspect of developing a scientific environment is that the time and money spent could be used to address equally pressing systemic problems. However, if funds are effectively allocated to breakthrough scientific research, it will be able to compete with research conducted abroad. Regarding the development of a scientific base in taxation as a basis for developing rational tax policy, the use of behavioral and experimental economics methods will make it possible to predict the consequences of tax reforms and minimize social costs. A similar approach is actively used in OECD countries, where scientific experiments in the tax sphere (for example, testing tax return formats in the UK or incentive tax credits in the US) preceded large-scale implementation.

Improving tax administration

Tax collection is a second problematic area requiring improvement. Despite the positive trend in tax revenues to the state budget of the Republic of Kazakhstan in 2020–2024, a few factors limiting the completeness of these collections remain. First and foremost, this is the significant share of the shadow economy, due to the lack of transparency in certain areas of economic activity, the high prevalence of cash transactions, and the insufficient use of digital accounting tools. Additional factors include tax planning by transnational corporations, insufficient coordination between tax and customs authorities, and the low level of tax culture among some small and medium-sized businesses. An analysis of tax revenue trends to the state budget of the Republic of Kazakhstan for 2020–2024 showed that the volume of primary taxes, which are the determining source of state budget revenue, is steadily increasing. However, there remains a need for systematic efforts to reduce the shadow economy and improve tax collection as a key factor in the sustainability of the national economy. Figure 1 shows tax revenues to the Kazakh budget for 2020–2024, which increased from almost 8.5 trillion tenge to 19.7 trillion tenge.

Figure 1 – Dynamics of tax revenues to the state budget for 2020-2024, billion tenge



Note: compiled by the author based on resource [5]

According to the graph, total budget tax revenues increased more than 2.3-fold—from 8.6 trillion tenge to 19.7 trillion tenge. This trend indicates a strengthening of the budget revenue base and a gradual recovery from the recession caused by the COVID-19 pandemic. — Revenues from corporate income tax demonstrated the most significant growth, from 2.0 trillion tenge in 2020 to 5.2 trillion tenge in 2024 (+155%). This reflects the growth of corporate profits and the effectiveness of measures to stimulate business activity. Revenues from individual income tax and social tax increased by 143%, demonstrating a positive impact on employment and growth in the wage fund. Domestic taxes on goods and services remain the largest source of revenue (approximately 35%–37% of total revenue), although a slight decline has been observed since 2023, which may indicate stabilization of consumer demand and the tax burden. Against the backdrop of a revival of foreign economic activity and rising global commodity prices, tax revenues from international trade increased almost threefold.

Overall, the presented data indicate that Kazakhstan's tax revenues demonstrated stable positive dynamics from 2020 to 2024, supported by economic recovery and growth in foreign trade turnover. However, they remain dependent on global market conditions and fluctuations in domestic demand.

To address these issues, it is proposed to strengthen tax discipline by improving tax administration, expanding the practice of a risk-based approach, and increasing the effectiveness of interagency cooperation. Another important condition is to encourage voluntary compliance with tax obligations by simplifying reporting procedures, reducing administrative barriers, and developing a service-oriented approach to taxpayers [6]. Tax revenues account for most of the total state budget revenues. Their share in the years studied ranged from 59% to 76%. In 2023, despite a slight increase in total state budget revenues due to a reduction in transfers, tax revenues increased by 27.4%. This resulted in the share of taxes in total budget revenues reaching a maximum of 75.9% for the entire study period. This was driven by GDP growth of 5.1%, as well as increased production activity in key sectors of the economy, as shown in Table 2.

Table 2. Dynamics of the state budget revenues of the Republic of Kazakhstan for 2020-2024, billion tenge

Name	2020	2021	2022	2023	2024
Total state budget revenues	14523,9	15869,7	20356,7	21013,8	21601,7
Tax revenues	8561	10724	14843,6	18912,2	19701
Non-tax revenues	1066	436,9	693,2	1919,5	1699
Proceeds from the sale of fixed assets	126,9	208,8	239,9	182,1	201,7
Transfers from the National Fund	4770	4500	4030	4100	6100
State budget revenue growth rate, %	113,8	109,3	128,3	103,2	102,8
Tax revenue growth rate, %	92,9	125,3	138,4	127,4	104,2

Name	2020	2021	2022	2023	2024
Share of tax revenues in state budget revenues, %	58,9	67,6	72,9	75,9	72,4

Note: compiled by the author based on resource (State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan; OECD, 2023)

According to the table, tax revenues account for most state budget revenues, averaging 70–73%. The pandemic crisis led to a 7.1% decline in tax revenues in 2020, reducing their share of total revenues to 58.9%. The lost revenue was offset by transfers from the National Fund and non-tax revenues (dividend payments from state-owned companies). In 2022, budget revenues increased by 28.3% to 20.3 trillion tenge. Tax revenues accounted for 72.9% of this increase, driven by domestic taxes (VAT, excise taxes) and corporate income tax. Budget revenues in 2024 increased by only 2.8%, while tax revenues increased by 4.2%, while the share of taxes decreased to 72.4% due to increased transfers from the National Fund (from 4.1 to 6.1 trillion tenge).

Overall, from 2020 to 2024, tax revenues remained a key source of state budget revenue, demonstrating steady positive dynamics. However, the budget remains highly dependent on transfers from the National Fund, indicating the need for further diversification of the revenue base and increased efficiency of tax administration (Presidential Address, 2025).

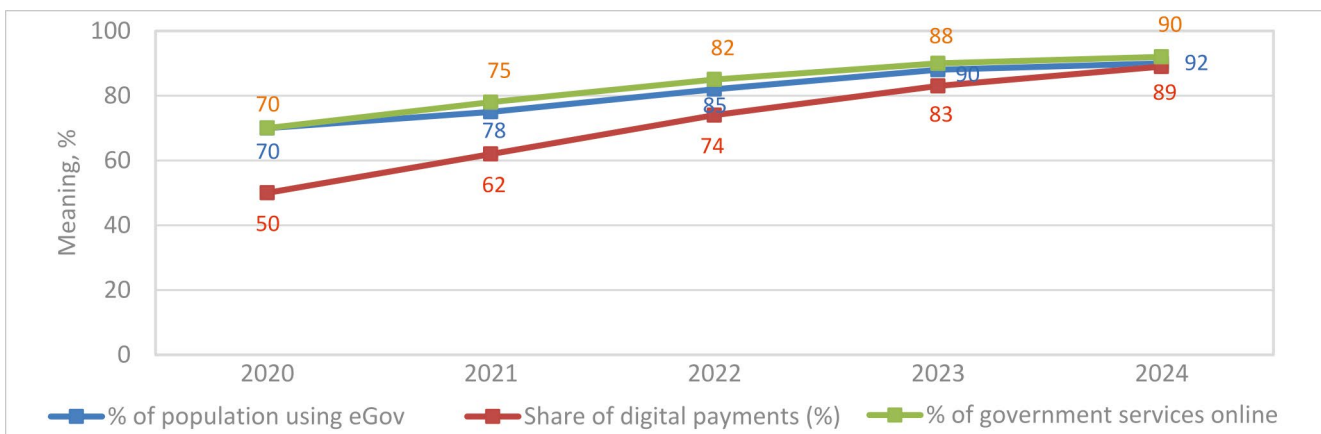
Modernization of tax administration is also necessary to consistently combat the shadow economy and tax evasion. To ensure high-quality monitoring, changes must be made to tax reporting forms, with taxpayers reflecting tax benefits and other preferences, indicating the amounts and the achieved effect. Reducing the amount of arrears in taxes and other mandatory payments to the state budget is a priority for tax authorities. The increase in tax arrears and other mandatory payments to the state budget was driven by an increase in uncollectible arrears. This category includes additional assessments for which collection is virtually impossible because the debtors are absent, wanted, or have not yet been adjudicated. Despite the measures taken, the persistence of tax arrears due to poor tax compliance suggests short-termism and ineffectiveness of tax administration. In developed countries, tax evasion is considered a severe criminal offense, along with counterfeiting and murder, as it is directed against the very foundations of the state. Implementation of this tax system improvement plan involves increasing penalties for tax evasion, bringing order to property taxes for organizations and individuals, and addressing the taxation of excess profits and luxury goods, including those purchased abroad. Historically, the tax administration system has relied primarily on individual or corporate tax returns to combat economic crime and ensure the completeness of state budget revenues. However, to gain a complete picture of today's taxpayers, it is necessary to access data from new sources and combine it with traditional information (Zhamieva A.E. et al., 2021).

Digitalization of the tax system

The third important area of tax system improvement is the widespread adoption of modern IT technologies, which reduces the time it takes to process significant volumes of reports, perform various calculations, and more.

In 2024, Kazakhstan ranked 24th among 193 countries in the global e-Government Index (EGDI), with over 90% of the economically active population using the eGov platform. Digital payments grew from 7% of all transactions in 2014 to 89% by 2024, and the number of online banking users increased from 25% of the population in 2018 to nearly 100% by 2024. As part of the Digital Kazakhstan strategy, over 92% of government services have already been converted to electronic format; all this data is clearly presented in Figure 2 (Zhanibekov, Y., 2024).

Figure 2 – Digitalization of public services and fintech in Kazakhstan (2020–2024)



Note: compiled by the author based on resource [11]

The digitalization of 92% of government services under the Digital Kazakhstan strategy creates the institutional conditions for integrating tax services into a unified digital ecosystem. A high share of digital payments significantly increases the transparency of financial flows, thereby expanding the tax authorities' ability to monitor and analyze revenues. Furthermore, almost 100% of the population uses online banking, which simplifies tax payment administration and reduces transaction costs. The introduction of Big Data and blockchain technologies in the tax sphere, prerequisites for which include increased digital literacy and the development of digital platforms, will improve administration efficiency, reduce the shadow economy, and strengthen taxpayer confidence, in line with best international practices:

- In Estonia, the e-Tax system allows for filing tax returns in minutes, and tax administration is fully integrated with state registries (Government of Estonia, 2020).
- In South Korea, electronic cash registers and online monitoring systems allow for automatic transaction tracking and reduce tax evasion (Jeong, B., 2019).
- In France and Germany, elements of Big Data and blockchain are being introduced to analyze risks and prevent tax fraud (Avdeeva, I. L., 2016).

The implementation of advanced methods and tools for document processing and paperless information exchange will significantly reduce labor costs, increase efficiency, and reduce staffing levels, which is crucial given the current overcrowded public administration apparatus. At the same time, the threat of disclosure of taxpayer information must be minimized. In the age of digital technologies and social media, the volume of generated information is growing exponentially. Big data, which represents large volumes of unstructured data from various sources and in various formats, is becoming a strategic asset. This data can be used by both government agencies and businesses to create products that are ideal for consumers (Chernykh, K. A., 2022). Since this technology involves the reuse of existing data, this method of obtaining information is considered relatively inexpensive.

The use of Big Data will increase the transparency of tax processes. And in combination with Blockchain technology, it will be possible to track large transactions with significant VAT, tax refunds, and cross-border transactions. This system will help tax authorities better understand the behavior of the population and provide insight into areas of fraud and the development of the shadow economy, as well as areas where honest taxpayers are present and no violations are occurring. This means resources can be directed where they are most needed. Big Data can help tax authorities more widely utilize analytical methods, as the growing volume of data becoming available to tax administration and additional volumes of third-party information, made available as a result of planned amendments to the Tax Collection Law, will provide a vast information repository for the development of analytical methods to identify new requirements, risks, and the taxpayers who bear such risks (Sivarajah, U. & Kamal, M. M., 2017).

CONCLUSION

The study showed that modernizing Kazakhstan's tax system is impossible without a comprehensive approach that combines scientific research, improved tax administration, and the implementation of digital technologies.

First, developing a scientific base in taxation creates the foundation for developing a rational tax policy. Predicting the impact of changes in tax legislation and ensuring their public acceptance is only possible by relying on the results of behavioral and experimental economics.

Second, improving tax administration is essential for increasing tax collection and reducing the shadow economy. An analysis of 2020–2024 confirmed growth in budget revenues but revealed continued dependence on transfers from the National Fund and problems with tax compliance. This points to the need to shift from fiscal pressure to a service-based model of interaction between tax authorities, businesses, and citizens.

Third, digitalization of the tax system is a key tool for implementing the first two areas. The expanded use of digital payments, online banking, Big Data, and blockchain increases the transparency of tax flows, enables the prompt identification of tax evasion risks, and optimizes tax authority resources. Kazakhstan has already achieved significant success: over 92% of public services have been transferred online, the share of digital payments has exceeded 89%, and almost the entire economically active population is connected to eGov and online banking.

Thus, the connection between the three areas of modernization is evident in the following:

- scientific research forms the intellectual basis for tax reforms.
- tax administration ensures their practical implementation.
- digitalization makes these processes more transparent, faster, and more efficient.

Implementation of the proposed model will allow Kazakhstan not only to reduce the size of the shadow economy and strengthen taxpayer trust, but also to create a sustainable, next-generation tax system that meets the requirements of the global digital economy and the strategic objectives of the "New Kazakhstan."

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ҚАЗАҚСТАННЫҢ САЛЫҚ ЖҮЙЕСІН ЖАҢҒЫРТУДЫҢ ЗАМАНАУИ БАҒЫТТАРЫ

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Аңдатпа

Мақалада жаһандық тұрақсыздық және экономиканы цифрландыру жағдайында Қазақстан Республикасының салық жүйесін жаңғыртудың негізгі бағыттары қарастырылады. Жүйелі және салыстырмалы талдау негізінде Қазақстандағы және шет елдердегі f3TKЖ салықтық түсімдері мен қаржыландыру көрсеткіштері, сондай-ақ 2020-2024 жылдардағы мемлекеттік бюджет кірістері құрылымының серпіні зерттелді. Салықтардың жиналуын шектейтін факторлар анықталды, оның ішінде көлеңкелі экономиканың жоғары үлесі және шаруашылық операциялардың ашықтығы жеткіліксіз. Салықтық әкімшілендіруді цифрландыру мәселелеріне ерекше назар аударылды: Big Data, блокчейн-технологияларды енгізу, eGov платформасын және Digital Kazakhstan стратегиясын дамыту. Цифрлық сервистерді интеграциялау және заманауи Талдамалық құралдарды пайдалану әкімшілік шығындарды азайтуға, салық тәртібін нығайтуға және салық төлеушілердің сенімін арттыруға ықпал ететіні негізделген. Жұмыстың ғылыми жаңалығы жаңғыртудың үш негізгі факторының: салық салу саласындағы ғылыми зерттеулерді дамытудың, салықтық әкімшілендіруді жетілдірудің және цифрлық технологияларды енгізудің өзара байланысын кешенді қарастыру болып табылады. Зерттеудің практикалық маңыздылығы оның нәтижелерін салық процестерінің ашықтығын арттыру, көлеңкелі экономиканың ауқымын қысқарту және ұлттық экономиканың тұрақтылығын нығайту үшін қолдану мүмкіндігімен анықталады.

Түйін сөздер: дағдарыс, салық жүйесі, ғылыми мектеп, қаржыландыру, салық жинау, салықты басқару, цифрландыру.

СОВРЕМЕННЫЕ ТRENДЫ МОДЕРНИЗАЦИИ НАЛОГОВОЙ СИСТЕМЫ КАЗАХСТАНА**Жамиева А.***

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Аннотация

В статье рассматриваются ключевые направления модернизации налоговой системы Республики Казахстан в условиях глобальной нестабильности и цифровизации экономики. На основе системного и сравнительного анализа исследованы показатели налоговых поступлений и финансирования НИОКР в Казахстане и зарубежных странах, а также динамика структуры доходов государственного бюджета за 2020–2024 годы. Выявлены факторы, ограничивающие собираемость налогов, в том числе высокая доля теневой экономики и недостаточная прозрачность хозяйственных операций. Отдельное внимание уделено вопросам цифровизации налогового администрирования: внедрению Big Data, блокчейн-технологий, развитию платформы eGov и стратегии Digital Kazakhstan. Обосновано, что интеграция цифровых сервисов и использование современных аналитических инструментов способствуют снижению административных издержек, укреплению налоговой дисциплины и повышению доверия налогоплательщиков. Научная новизна работы заключается в комплексном рассмотрении взаимосвязи трёх ключевых факторов модернизации: развития научных исследований в области налогообложения, совершенствования налогового администрирования и внедрения цифровых технологий. Практическая значимость исследования определяется возможностью применения его результатов для повышения прозрачности налоговых процессов, сокращения масштабов теневой экономики и укрепления устойчивости национальной экономики.

Ключевые слова: кризис, налоговая система, научная школа, финансирование, собираемость налогов, налоговое администрирование, цифровизация.