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Features of the state services provision by tax authorities in modern conditions

This article deals with the peculiarities of the provision of state services by the tax authorities. Concept of public service, classification and stages of its development, provided by the tax authorities, also features of the tax administration are given in the article. The authors reviewed the list of state services provided by the tax authorities which increased to 33 types of services. The article also made a classification of public services provided by the tax authorities of the Republic of Kazakhstan through public service centers. Furthermore, the article proposes measures to improve the tax administration system.

Key words: public services, e-government, tax authorities, tax reform, tax administration, classification and stages of its development.

In modern conditions the state services are an important component in economic development of the country, define usefulness of investment climate of the country, simplicity of opening and business, quality of life of the population. The state services exert considerable impact on functioning of business and living conditions of citizens.

«Service» usually is understood as a type of the useful activity, which is not creating material values or an independent material product. According to the ISO 9004-2 international standard the service is understood as result of direct interaction of the performer and consumer, and own activity of the performer of services in satisfaction of need of the consumer of services [1].

When referring to the interpretation of the word «service» in the first place is familiar with the economic content of the concept. Turning to the economic content of the term «service», the Great Dictionary of Economics pointed out that the services, activities, work in progress which will not create a new, previously non-existent tangible product, but change the quality of an existing, established product. It is good, is not provided in the form of things, but in the form of activity [2].

From the above definitions, it follows that the service is a useful activity, which is carried out some subjects to meet any needs of both the individual citizen, group of individuals or society as a whole. Services may provide different subjects, but we consider the services provided by the state, represented by the competent authorities, i.e. state services.

It should be noted that the concept of public service is also has no unambiguous analogue in the world. This term is one of the translations of the term «state services». At the same time, depending on the context, the word «the public» can translated into Russian as the «state and municipal», «public» or «public» [3].

In the monograph of authors of Zhanuzakova L.T., Safarova T.S., Aubakirova I.U. under the name «Monitoring of the legislation of the Republic of Kazakhstan in the sphere of the state and social services: problems of the theory and practice» the following definition of the state service is given: the activity of public authorities of local government and the public institutions and the enterprises subordinated to them which are one of forms of realization of registration, registration and control, reference and other separate functions

of public authorities provided by the legislation of the Republic of Kazakhstan, directed to satisfaction of needs of natural and legal entities (except for public authorities), having individual character and carried out according to the appeal of natural and (or) legal entities (except for public authorities) within the established standards and regulations of the state services on a paid or free basis [4].

In spite of a perfect interpretation, the definition also did not meet the spirit of the times, so that any activity could be attributed to the sphere of state services. Taking into account all issues in the provision of state services in the Law of the Republic of Kazakhstan of 15 April 2013 № 88-V «On state service» was introduced into circulation the following definition: «public service — one of the forms of realization of separate state functions performed individually on treatment beneficiaries and aimed at the realization of their rights, freedoms and legal interests, providing them with appropriate material or non-material goods» [5].

It is known that after the independence of the Republic of Kazakhstan started administrative reform, which continues to this day. In our view, the basis of all administrative reforms, their result is a thoughtful and effective mechanism for managing the provision of state services.

The new model of state planning and budgeting has been introduced, the procedure of providing the state services for increase in their quality is ordered, public service is modernized, it is created «electronic the governments», the Centers of Service of the Population (CSP) are open.

Over the past 5 years in Kazakhstan, there have been positive changes in governance, including in the provision of state services. Government agencies focused on the provision of affordable and high-quality services, reduced procedure, the barriers and the provision of time.

One of the indispensable conditions of service of the state of development is the widespread use of information technology, as well as their extensive use in government. In Kazakhstan, the most striking example of this is the successful development of e-Government of the RK - e-gov. In Kazakhstan, state services covers almost all spheres of life as a citizen and business. One of the state agencies that provide state services is the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan and its territorial divisions.

State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan is the department of the Ministry of Finance of the Republic of Kazakhstan, carrying out within the competence of the central executive body of regulatory, realizable and control functions in the field of customs, to ensure the completeness and timeliness of receipts of taxes, customs and other obligatory payments to the budget, calculation, retention, transfer of obligatory pension contributions and the mandatory occupational pension contributions, the calculation and payment of social contributions.

The Committee has territorial agencies which are legal entities in the form of public institutions, created and abolished by the Government of the Republic of Kazakhstan, which include: the departments of government revenue by regions, cities of Astana and Almaty, customs, specialized customs institutions, government revenue management in districts, cities and districts in the cities and in the territory of special economic zones [6].

Conventionally, the committee can be divided into three blocks: tax, customs service and economic investigations. In this work will be considered state services provided by the tax authorities (unit).

The tax authorities of the Republic of Kazakhstan are the organs of public revenues, within its competence, to ensure the payment of taxes and other obligatory payments to the budget, also performing other powers provided by the legislation of the Republic of Kazakhstan [7].

Conventionally, the development of the sphere of public services the tax authorities can be divided into 3 phases (Table 1) [8].

Table 1

Stages of development of the state services rendered by tax authorities

Stages	Periods	Characteristics
Stage 1	From 2007 to 2011	Official consolidation of some of the functions performed by the tax authorities of the public service status
Stage 2	From 2011 to 2012	Clarification and expansion of the list of public services provided by the tax authorities
Stage 3	From 2012 to the present time	The list of state services has expanded to 32 titles, began working closely with the center of the service for the transfer of certain functions developed to provide public services with the use of e-government portal
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The next stage of development of the sphere of public services by the tax authorities in the adoption of Resolution of the Government of Kazakhstan dated May 12, 2011 № 501 «On approval of standards of public services», according to which the list of public services has been expanded to 20, the following services were added as issuance patent to individual entrepreneurs to apply a special tax regime; Issuance of the decision on the application of the special tax regime or refusal of the application of a special tax regime; Issue of registration-control marks on alcoholic beverages (except for wine material and beer; Issuance of excise stamps on tobacco products [9].

In 2012 the list of the state services rendered by tax authorities significantly has extended to 33 types of service, after adoption of the Resolution of the government of the Republic of Kazakhstan No. 1519 of 30.11.2012. «About the approval of standards of the state services of bodies of tax administration of the Republic of Kazakhstan». After it, such functions assigned to tax authorities as licensing of production of tobacco products, ethyl alcohol and alcoholic products, wholesale and (or) retail realization of alcoholic products, delivery of permission to acquisition of ethyl alcohol with payment of an excise by the organizations using him in the technical purposes or by production of not alcoholic products became types of the state services. In addition, the structure of the state services has included the functions connected with reception of tax forms when exporting (import) of goods within the Customs union [10].

In 2014 the Resolution of the government of the Republic of Kazakhstan of March 5, 2014 No. 200 has approved new standards of the state services of bodies of tax administration of the Republic of Kazakhstan according to which the list of the state services was reduced by 1 look, the type of service has been excluded: delivery of permission to acquisition of ethyl alcohol with payment of an excise by the organizations using him in the technical purposes or by production of not alcoholic products became types of the state services [11].

It is known that in August, 2014 it has been declared carrying out considerable reforms in system of public administration. Reorganization of Tax committee Ministries of Finance of the Republic of Kazakhstan and Committee of customs control of the Ministry of Finance of the Republic of Kazakhstan by merge in Committee of state revenues of the Ministry of Finance of the Republic of Kazakhstan became one of milestone events in the light of the undertaken reforms [12].

Thereof, the Order of the Minister of Finance of the Republic of Kazakhstan of April 27, 2015 No. 284 has approved standards of the state services rendered by bodies of state revenues of the Republic of Kazakhstan in which all standards have been aggregated by the rendered tax and customs authorities. The total of the state services rendered by tax authorities hasn't changed, however there were following changes:

1. The state service «Registration Accounting of the Individual Entrepreneur, Private Notary, Private Bailiff, Lawyer» has been transformed to 2 services: in «The registration accounting of the individual entrepreneur» and «The registration accounting of the private notary, private bailiff, lawyer, a professional mediator»;
2. The state service «Issue of the patent to individual entrepreneurs» were abolished; 3. The state service «Prolongation of tax reporting» was transformed into a public service 'suspension (extension, resumption) of submission of tax reporting» [13].

Currently, the State Revenue Committee and its territorial divisions (fiscal unit) are different types of public services for citizens and businesses.

Public services provided by the tax authorities can be classified according to the following criteria:

- On the recipients;
- For chargeable;
- On terms of delivery;
- the form of the public service (Table 2).

Table 2

Classification state services provided by the tax authorities of the Republic of Kazakhstan through the Citizen Service Centers

№	Criteria for the classification	Characteristics
1	2	3
1	According to recipients	1.1 Public services rendered to citizens 1.2 Public services rendered to businesses
2	According to chargeable	2.1 Free state services (25 types) 2.2 Paid state services (7 types)

1	2	3
3	In terms of granting	3.1 Short-term (from 10 minutes to 15 working days) 3.2 Medium-term (from 15 to 30 working days) 3.3 Long-term (over 30 days)
4	The form of state service rendering	4.1 On paper (7 types) 4.2 In the electronic / paper form (25 types)
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The tax authorities are at qualitatively new stage of the development, a number of the reforms directed to creation of a basis for further successful functioning carried out. In recent years essential steps are taken and considerable improvements in area of tax policy and tax administration are reached. At the same time in order to increase tax revenues is necessary to focus on the reserves, hidden in the shadow economy, and direct the activities of their identification. It is necessary to improve the efficiency of audits of large companies, especially for transfer pricing control, intensify the fight against pseudo-entrepreneurship, strengthen the administration of unprofitable enterprises, pay attention to non-residents, significantly increase tax revenues from excisable (especially alcohol) industry. The increase in the revenue part of the budget should be carried out by improving tax administration with a parallel reduction of the tax burden. Disadvantages or shortcomings in tax administration may lead to a decrease in tax revenue, increase the likelihood of tax offenses, and eventually create social tension.

Tax administration as a special scientific and practical process is sufficiently capacious in content, organization and conditions of the target plants. This includes development of the legal framework of taxation on the basis of historical experience, modern achievements of economic science and practice, and providing conditions for the functioning of a particular tax mechanism elements (planning, control, monitoring), and the establishment of accounting and analytical, accounting rules, documents, and more. It is a leader in public service management system.

State tax administration as the quality of fiscal activities of the tax authorities to monitor, along with the characteristic of the tax legislation and the level of tax burden on organizations and individuals is an important criterion for assessing the competitiveness of the national tax system.

The purpose of the tax administration is to ensure that tax revenue forecast in the budget system of the country in conditions of optimum combination of methods of tax control and tax control, as well as the most effective mechanism for the functioning of the tax system and tax regulations in terms of the further development of the national economy.

It is important to note that the target installation of tax administration include the fulfillment of tax obligations by the taxpayer; implementation of the tax policy and the challenges facing the government at this stage; strengthening fiscal discipline, as well as streamlining of tax relations.

The peculiarity of the tax administration is that it takes the form of a complex system organization of the relationship between taxpayers and tax administration in the face of the tax authorities for the execution of the revenue part of the budgets of different levels. Tax administration aims to build a comfortable tax system in a mobile form, in the form of a flexible mechanism that can quickly respond to both external and internal changes. This complex system is directed to increase in efficiency of set of the norms and rules regulating tax actions, concrete technology of the tax relations and stable receipt of the income in the budgetary system.

Within this research, we propose the following measures for increase in system effectiveness of tax administration, which include:

- The creation of a contact — center line — a consultative body on the basis of an individual site for each of the State Revenue Administration (region, city, district), linked to the official website of the Committee, which will increase the transparency of the tax system, the availability of counseling services for taxpayers, as well as reduce the level of evasion taxes;

- In system of tax administration based on segmentation of base of taxpayers according to the legal status and the amount of business conducting cameral checks;

- introduction of system of the balanced indicators in activity management of state revenues taking into account decrease in transactional costs for tax audits and to efficiency of control actions of tax authorities behind completeness and timeliness of payment of taxes and fees.

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Қазіргі кездегі салық органдарының мемлекеттік қызмет көрсету ерекшеліктері

Мақала салық органдарының мемлекеттік қызмет көрсету ерекшеліктеріне арналған. Мемлекеттік қызмет түсінігінің анықтамасы, жіктелуі және оның даму сатылары көрсетілген. Авторлар салық органдары ұсынатын мемлекеттік қызметтердің тізбесін қарастырған және қызмет көрсету саны 33 дейін ұлғайғанын сипаттаған. Сонымен қатар Қазақстан Республикасы салық органдарының Халыққа қызмет көрсету орталығы арқылы ұсынатын мемлекеттік қызметтердің жіктелуі, салық әкімшілігі жүйесінің тиімділігін арттыру бойынша шаралар ұсынылған.

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Особенности оказания государственных услуг налоговыми органами в современных условиях

В статье дано определение понятия «государственные услуги», приведены классификация и этапы развития услуг, оказываемых налоговыми органами, а также особенности налогового администрирования. Рассмотрен перечень государственных услуг, оказываемых налоговыми органами, число которых увеличилось до 33 видов. Приведена классификация государственных услуг, оказываемых налоговыми органами Республики Казахстан через Центры обслуживания населения. Предложены меры по повышению эффективности системы налогового администрирования.

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