

Digitalization in the field of tax and customs administration

A.Zh.Tishtykbayeva¹, A.E.Turusbekov²

¹Senior Lecturer at Finance Department

²Master's student of IT entrepreneurship and digital economics

¹arnagul0707@mail.ru, ²alikhan.isis@gmail.com

^{1,2}Karaganda University named after Academician E.A. Buketov, Karaganda

Annotation: the main directions of digitalization in the field of tax and Customs Administration in the context of the digital economy were considered., as well as to identify the advantages of the introduction of modern digital technologies used in the process of tax and Customs Administration and directions for improving its efficiency in the new conditions of digitalization of the economy.

Keyword: tax and customs administration, online control, tax authorities, mobile applications, electronic invoices, virtual warehouse.

In Kazakhstan, work is still underway to improve tax and Customs Administration, as well as to introduce information systems for the provision of public services. The ongoing reforms, that is, the digitalization system, will contribute to reducing the level of corruption risks, as well as significantly simplify the processes of doing business. According to General Statistics, according to the results of the first half of 2021, the Ministry of Finance provided a total of 14 million services, including 13.3 million services in electronic form, or 95%. In particular, there is also ongoing work on the administration of the customs value of goods and ensuring the completeness of tax payment by FEA participants.

The Ministry of Finance of the Republic of Kazakhstan also took control of the issue of the correctness of determining the customs value and preventing its reduction by Authorized Economic Operators and large importers. Also, in the course of the activity, issues of widespread introduction of online cash registers are considered and implemented. The CCM, which has a data transfer function (in accordance with the norms of the tax code of the Republic of Kazakhstan, which will enter into force from January 1, 2019), carried out work related to the transfer of all persons trading at non-stationary trading facilities on the territory of open trading markets. A pilot project on interaction of tax services with local executive bodies in terms of increasing tax collection has also been launched.

For example, in Astana, after combining the systems of tax authorities with the "Sergek" system, work will be established to identify transport tax debtors in the flow of machines. Information about the debtor is transmitted to the nearest traffic police inspector. After the vehicle stops, the inspector issues a notification to the debtor with the ability to pay the debt on the spot through the POS terminal.

Currently, payment of tax can be made through the mobile application "taxpayer's cabinet", egov.kz, mgov.kz. STB mobile applications (post.kz, kaspi.kz, homebank.kz and so on).

One of the main directions in the framework of the implementation of the address of the head of state to the people of Kazakhstan dated September 1, 2021 "unity of the people and systemic reforms – a solid basis for the country's prosperity" is the development of measures to increase budget revenues the Ministry of Finance is implementing a number of projects aimed at digitalizing tax administration [1].

In particular, one of the most effective tools for reducing the share of the shadow economy and accordingly increasing tax revenues to the budget is transitional monitoring of the movement of goods in the territory of the Republic of Kazakhstan from import or production to its final sale.

- The developed final monitoring system for VAT administration includes several Information projects:

- * electronic invoice information system (is ESF);
- * Module "virtual warehouse";
- * "VAT administration using the VAT control account".

* Introduction of IS ESF.

Since 2019, taxpayers have the opportunity to write electronic invoices on a voluntary basis. Since 2020, a phased transition of taxpayers to the obligation to issue electronic invoices has been introduced, and since 2021, all VAT payers, as well as taxpayers selling imported goods, are obliged to issue invoices through the IS ESF provided for in Article 412 of the tax code.

And this advanced measure allows you to make a detailed analysis of several levels of suppliers and their counterparties when selling and purchasing goods, works and services in general and digitally. In addition, in order to control the issuance of the ESF by taxpayers, since October 18, 2019, measures have been implemented to limit the access of taxpayers classified as high risk to the ESF is and to control the VAT account.

Since 2020, the Republic of Kazakhstan has introduced a control VAT account for VAT refunds on purchased goods [2].

The effectiveness value of the introduction of this norm is as follows:

- the cost of payment for the goods is divided into two payments - the cost of the goods without VAT is credited to the supplier, and the corresponding amount of VAT is credited to the VAT control account.

- The VAT control account is opened by VAT payers in second-tier banks to account for the movement of VAT settlements.

Further VAT can use funds from the control account:

* payment of VAT to the budget (including VAT on imports and non-residents);

* payment of VAT to suppliers of goods;

* payment of VAT by buyers of goods.

Thus, settlements on the amount of VAT will be made between VAT payers using Control accounts.

VAT refunds and issues based on the results of inspections are carried out within 15 working days.

Advantages of VAT refund using the VAT control account:

* Reducing the VAT refund period;

* cancel counter checks;

* reduce fraudulent schemes using fake invoices.

* reduce risks;

* Improvement of performance

All the above-mentioned information systems are constantly improving and expanding the boundaries for the analysis and control of the procedure for the implementation by taxpayers of the norms of tax legislation.

In particular, the Ministry of Finance is carrying out a set of measures aimed at reducing the share of the shadow economy, increasing the level of satisfaction with the quality of services, as well as ensuring additional revenues to the budget.

As part of the digitalization of tax and Customs Administration, one of the most important areas is the creation of a system for labeling and tracking goods[3].

Digital labeling of goods is aimed at achieving the following goals:

-for the state-to reduce the illegal turnover of goods, increase tax revenues to the budget, improve the quality of state control;

-for the population-the effectiveness of public control, protection of consumer rights, protection of life and health of citizens;

-for business-to increase the competitive conditions for doing business for conscientious taxpayers.

A pilot project for labeling alcoholic beverages is also underway. The participants of the pilot project are 7 manufacturers and importers.

On digital labeling of alcoholic beverages:

- physical traceability of turnover from manufacturer/importer to consumer;

- the ability to identify an illegal product by reading the alcohol product sold.

The buyer can check the legality of the goods through the mobile application, and the issuance of a fiscal check with a digital marking code is a confirmation of the legality of the release of the product. Previously, there was no such control.

Based on the results of the pilot project, business costs and the cost of digital labeling for alcoholic beverages will be calculated.

To ensure transparency in the movement of goods along the entire chain in the country, a national product tracking system has been created, consisting of a number of Information Systems. The primary link of supervision is the Astana-1 system. To date, more than 2.7 million declarations have been processed in the system, of which more than 2.2 million declarations were issued in 1 minute without any contact with the inspector, in automatic mode.

In addition, participants in foreign economic activity faced a number of difficulties even before the processes of customs clearance, for example, obtaining various certificates, permits, preliminary decisions on the classification of goods. In order to solve these problems, the single window portal for export-import operations was launched.

The next stage is the physical labeling of goods. IP "marking" was introduced to protect the consumer from counterfeit products and fair competition. Documentary traceability of goods is carried out in the "electronic invoices" system, where all VAT payers from January 1, 2019 write invoices in electronic form. This made it possible to achieve transparency of goods flows, optimize control and VAT refund procedures.

The latest generation in the system of controlled goods is the use of online cash registers (cash registers), which record the data of trade receipts and transmit them online to the server of state revenue bodies. According to the Ministry of Finance, work on digitalization of tax and Customs Administration will continue. Now the number of online CCMS in the country is 710 thousand, or 97.5% of the total number of CCMS. "no," he said. Since the beginning of this year, the impact of the introduction of online CCM in the form of additional revenues amounted to 32.7 billion tenge. The expected total result by 2025 is more than 2.5 trillion tenge of additional revenues to the budget, including due to the labeling of alcohol and tobacco products – about 22 billion tenge.

According to statistics from the state Revenue Committee, in recent years, 73% of violations during customs inspections have been detected using the risk management system (RMS). In general, the digitalization of the process of filing declarations for goods in electronic form minimizes contacts with the Ministry of foreign affairs and diversification of legislative norms[4].

Within the framework of the action plan approved by the government for 2019-2021, state bodies, together with NCE "Atameken", continue a number of measures to improve the tax and customs policy and bring small and medium-sized businesses out of the "shadow" by increasing the share of non-cash turnover, and the main directions of this work are based on the digitalization of tax and Customs Administration, as well as the integration of Information Systems.

Since December 2019, the eSalyq mobile application "tax wallet" has been implemented. The tax wallet allows you to exclude incorrect payments and penalties, reduce the number of refunds and collection orders, reduce the time costs of taxpayers and avoid commission costs for banks. Today, the number of users of the "tax wallet" exceeds 78 thousand[5].

In conclusion, one of the main directions of digitalization in the field of tax and customs administration is to reduce the level of the shadow economy to the level of OECD countries (OECD) – 15-17% of GDP. Currently, in the direction of digitalization in the field of tax and Customs Administration, 44 public services are provided to individuals and legal entities, of which 27 are tax services and 17 are customs services. In the country, 99% of declarations of business entities are submitted electronically and an API service has been implemented for business entities to submit tax reports from their own accounting systems. In general, digitalization within the framework of tax administration made it possible to reduce tax audits by 9% and increase revenues to the revenue part of the budget of Kazakhstan by 20%.

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Криптовалюта қаржы нарығының құралы ретінде

А.Ж.Тиштықбаева¹, А.М.Айтпекова², С.К.Кулбаракова³

¹Қаржы кафедрасының аға оқытушысы, э.ғ.м.

^{2,3}«Қаржы» мамандығы бойынша 4 курс студенттері

arnagul0707@mail.ru, aruzhaan.aitpekova@mail.ru, kulbarakovas7@gmail.com

^{1,2,3}академик Е.А. Бөкетов атындағы Қарағанды университеті, Қарағанды қ.

Түйіндеме: мақалада криптовалюталардың сипаттамаларын және оларды реттеу механизмдерін бағалауға мүмкіндік беретін салыстырмалы талдау, логикалық зерттеу әдістері қолданылды.

Криптовалюта мәнінің пікірталас мәселелері зерттелді. Ғылыми-практикалық ортада криптовалюталар цифрлық валюта, электронды төлем құралдары, электронды ақшаның жаңа түрлері, "жаңа ақша" және тіпті кейде мираж ретінде қарастырылады. Әр түрлі аспектілерде (құрылымдар, пайдаланушылар қауымдастығы, пайдаланушылардың гендерлік және жас ерекшеліктері, device - типі мен шолғышты пайдалану) криптовалюталардың қазіргі жағдайына баға берілген. Әр түрлі елдердегі криптовалюталарды реттеу механизмі бағаланды – бұл құралды мойындайтын және оны белсенді түрде реттейтін, сондай-ақ оны қолданудың нормативтік негіздері жоқ қабылдамайтын және төзімді.

Әлбетте, криптовалюта-бұл қаржы нарығының салыстырмалы түрде жаңа құралы, бірақ оның құны әдеттегі тауарлар мен қызметтерге әдеттегідей салынған жұмыс көлеміне байланысты емес. Криптовалюта құрылымын бағалау биткоин әлі де оның ең көп таралған түрі болып табылатындығын көрсетті, дегенмен ол өзінің көлемі мен эфирін арттырады. Биткоинді пайдаланушылар арасында 24 жастан 44 жасқа дейінгі ерлер басым. Криптовалюталардың жұмыс істеуінің маңызды және маңызды аспектісі оларды реттеу болып табылады. Қырық елде криптовалютаның ресми мәртебесі (тауар, қаржы активі, төлем құралы немесе басқа құрал) бар. Венесуэла өзінің криптовалюта -петроны(Petro) сатылымға шығарған алғашқы ел болды, оның айрықша ерекшелігі-оның нақты қамтамасыз етілуі. Алайда, егер криптовалютаны мемлекет мойындамаса, оның толық сенімге ие болатынына күмән бар. Болашақта криптовалюталардың халықаралық деңгейде реттелетіні сөзсіз, бұл ретте ақшаны жылыстату және заңсыз қаржылық операциялар үшін цифрлық активтерді пайдалануды болдырмауға баса назар аударылады.

Кілт сөздер: криптовалюталар, пікірталас аспектілері, биткоин, реттеу, криптовалюта сипаттамалары.

Бүгінгі таңда криптовалютамен, атап айтқанда, биткоинмен оның ең көп таралған түрі ретінде операциялар планетаның көптеген тұрғындарының назарын аударады, тек кәсіпқойлар ғана емес, сонымен қатар қарапайым азаматтар. Кейбіреулер ақша тапқысы келеді және онымен белсенді айналысады, ал басқалары оның не екенін және оның құпиясы неде екенін түсінуге тырысады.

Дүние жүзіндегі ақша айналымының дамуы заттай ақшаны пайдаланудан металл, қағаз, несие және заманауи электронды түрлерге дейінгі кезеңдерден өтті. Сонымен қатар,