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EUROPEAN EXPERIENCE IN TAX ADMINISTRATION

Nessipbay O.M

2nd year doctoral student of the program "State Audit"

L.N. Gumilyov Eurasian National University, Astana, Republic of Kazakhstan

E-mail: nesipbayo@mail.ru

Supervisor: *PhD Serikova Madina Amangaliyeva*

The development of modern state tax policy is focused on balancing the interests of the state and taxpayers to create a transparent and competitive environment with minimal tax risks. The study of foreign practices in organizing tax control bodies and procedures for interaction with taxpayers is seen as an important way to find the optimal mechanism for tax administration in Kazakhstan.

Various authors, including L. I. Popova, L. N. Lykova, I. S. Bukina, N. N. Tyutyuryukov, A. V. Gurnak, A. V. Knyazeva, B. Kh. Aliev, Kh. M. Musaev, A. R. Khafizova, and E. A. Ivanova, have contributed to the theoretical and methodological foundations of tax administration, taking into account the experiences of foreign countries.

The institutional basis of tax administration is the tax authorities, whose structure and hierarchy are determined by various factors, including the legal system of the country, the development of the economy, the objectives of tax policy, the budgetary structure, and the role of the state in the economy. The evolution of tax authority structure in many foreign countries includes the formation of a new unit responsible for administering a new tax, followed by the categorization of taxpayers to enable efficient interaction.

The General Directorate of Taxes represents the main tax authority of France, which is simultaneously part of several ministries (the Ministry of Economy, Industry, and Finance). The fundamental difference between the activities of the French tax authorities is that they do not deal with state registration of taxpayers. Various state bodies depending on the field of activity and type of organization carry out registration of business entities. For example, the Chamber of Agriculture carries out the registration of farmers. The French Directorate General of Taxes, or the Direction générale des finances publiques (DGFIP), is responsible for a wide range of tasks related to taxation and civil law relations. Some of the tax-related tasks include the drafting of legislative proposals related to taxation, determining the amount of taxes owed by individuals and businesses, and conducting tax audits and investigations to ensure compliance with tax laws. In the field of civil law relations, the DGFIP is responsible for the management and accounting of civil and land legal relations, as well as the registration of real estate through the cadastre system. Additionally, the DGFIP may conduct international audits to ensure compliance with tax laws and regulations across borders. Control over income taxation is implemented taking into account the differentiation of individuals in terms of the amount of income received and their types, for example, actors, athletes, managers of large enterprises, etc. The effectiveness of the tax control authorities in France is largely determined by the primary basis, which is formed by the tax authorities on grassroots level, which are engaged in control over the calculation of the tax base and the compilation of financial statements for all types of tax payments. Quantitative and qualitative indicators calculate the efficiency of the French tax authorities. For example, the number of audits in one year, carried out by an individual employee of the tax authority. Qualitative indicators are identical to those used in the Russian practice of tax administration: the amount of additional charges, the efficiency of tax audits (the ratio of additional charges and the cost of audits). A qualitative characterization of the results of tax audits is ensured by the fact that when deciding on additional charges, the tax authority must indicate the reason for such additional charges - the intentional commission of a tax violation or through negligence (technical error, ignorance of the law, etc.). Thus, a holistic picture of the level of tax discipline and tax culture of taxpayers is formed.

There is no special tax office in Germany. Tax authorities are structural subdivisions of the financial system of the country at various levels. The financial system of Germany is a reflection of the federal structure, which implies a high independence of the lands. At the level of the Federal Ministry of Finance, there is a department for property taxes, a department for duties and excises, and a department for financial relations between the Federation and the lands. The Ministry of Finance of the Lands includes the Supreme Financial Directorate, which includes tax inspectorates and customs authorities. A feature of the functioning of the German tax services is the presence of the tax police in the Ministry of Finance, which is engaged in the practical implementation of the country's tax policy. The German tax police is engaged in the identification of unknown tax crimes, the calculation of the tax base in the presence of circumstances of the commission of a tax crime, and the investigation of tax crimes. The work of the tax police has two main areas

1) criminal prosecution. This includes tax crimes subject to criminal penalties. It is noteworthy that an independent type of crime includes harboring a person who has committed a tax crime;

2) tax investigation. Within the framework of this direction, the tax police is engaged in calculating the tax base on a calculated basis, as well as identifying unknown crimes [5; 8].

There are several circumstances that determine the effectiveness of tax administration in Germany. First, the active development of the institution of tax consultants. Tax consultants are independent participants in tax relations on the basis of licenses issued by the Ministry of Finance. The presence of tax consultants has a positive effect on the formation of tax discipline and tax culture due to the cumbersome German tax legislation. Secondly, German tax legislation is distinguished by the detailed rules governing certain issues of taxation and tax control. This eliminates their contradictory interpretation and reduces tax disputes, which has a beneficial effect on the relationship between tax authorities and taxpayers. It should be noted that the reform of the mechanism for managing the activities of tax authorities does not stop today. The following trends in the development of tax authorities in foreign countries are distinguished:

- strengthening public control over the activities of tax services by transferring part of the control functions for managing their activities to specially created commissions (supervisory board, board of governors). At the same time, tax authorities or individual structural divisions acquire the status of conditionally autonomous units. This approach ensures transparency and publicity of tax administration;

- delegation of certain functions of tax administration to private structures. Private banks are involved in the administration of some taxes in a number of countries. Control over the completeness of payment of corporate income tax can be carried out by using the results of the work of independent auditors;

- digitalization of tax administration. The implementation of digital tax processes may be hindered in certain countries due to factors such as economic constraints and the complexity of tax systems. However, it is important to prioritize simplicity in these processes, taking into account the needs of businesses that may not have access to digital tools. Digital solutions can aid in reducing the shadow economy by increasing transparency and traceability of financial transactions. Governments can provide support and resources to help businesses adopt digital processes, offer training on digital tools, and ensure that these solutions are accessible to all. It is crucial to approach digital tax processes in a balanced manner, considering the interests and concerns of all stakeholders involved. Ultimately, digitalization can promote more efficient and transparent tax administration while supporting economic growth.

- international cooperation on tax administration issues. The integrity of the international practice of tax administration cannot be imagined without considering such a key area of activity of the tax authorities as the organization of work with taxpayers. The specified direction as a whole reflects the role and place of economic entities in the structure of targets of the state tax policy. The

modern concept of working with taxpayers, based on the development of the “partnership” regime, is gradually replacing the traditional one based on coercion. Due to the imperativeness of taxes within the framework of the traditional concept, taxpayers are considered as potential offenders who are constantly looking for opportunities to obtain unjustified tax benefits.

Thus, the analysis of the international practice of organizing the work of tax administrations has shown a variety of approaches to the tax process. However, the main trend that unites most of the economically developed countries is the active introduction of modern technological solutions based on the analysis of big data into the processes of tax administration. The analysis of foreign practice of tax administration made it possible to determine the current directions for improving tax administration in Kazakhstan:

- the possibility of introducing a differentiated approach to the administration of taxes on personal income, taking into account the category of taxpayers, the type and specifics of the income received (for example, the income of artists, bloggers, actors, singers, journalists, freelancers, etc.);

- expanding the circle of members of the Supervisory Board under the territorial tax services of the State Revenue Committee of Kazakhstan through licensed tax consultants, lawyers, certified accountants, etc.);

- grouping of acts drawn up on the basis of the results of tax audits, on the basis of "intentional" and "non-intentional" commission of a tax offense, which will allow for a more qualitative assessment of the work of tax authorities on the regulatory impact on the behavior of taxpayers;

- development of a legislative framework aimed at strict regulation of the activities of tax intermediaries in order to minimize tax risks for the state.

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