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## **An integrated approach to the concept and elements of tax administration: theoretical and legal aspects**

The objective of this investigation is to thoroughly revise both the theoretical and legal underpinnings of tax administration. This effort entails a comprehensive review and synthesis of scholarly perspectives on the essence of tax administration, juxtaposed with a comparative examination of scholarly debates surrounding its legal and economic facets. Additionally, the study delineates the oft-conflated concepts of tax administration and tax control, clarifying their distinct attributes and interrelations within a unified framework. A meticulous analysis of tax administration's core components is undertaken, including an exploration of its various forms and methods, as well as the examination of international tax authorities' cooperative endeavors in tax administration via tax control mechanisms. Central to this inquiry is the assertion that effective tax administration, predicated on lawful tax collection practices and the principle of taxpayer integrity, constitutes a pivotal element of state strategy in the socio-economic domain. Tax administration, thus, seeks to fulfill tax policy objectives through a comprehensive array of legal and economic tools, mechanisms, and incentives.

*Keywords:* tax system, tax authorities, public administration, tax administration, elements of tax administration, tax control, tax administration, tax policy, tax planning, tax regulation.

### *Introduction*

The taxation framework constitutes a critical component of state economic governance, pivotal for safeguarding fiscal stability and fostering socio-economic progress. As stipulated in Article 11 of the Tax Code of the Republic of Kazakhstan (December 25, 2017, No. 120-VI), tax policy encompasses a spectrum of strategies aimed at introducing new taxes, revoking existing levies, adjusting rates, defining taxable entities and their related objects, as well as modifying the tax base. These measures are designed to meet the state's financial requisites while balancing the economic interests of both the state and its taxpayers [1].

As an instrument of state governance over tax relations, tax administration is designed to enhance the efficacy of the state's tax policy enforcement. The performance of tax administration is crucial for ensuring the stability of tax revenue, effective tax collection, and thereby, the state's capacity to fund public needs and infrastructure projects. Contemporary approaches to tax administration focus on augmenting tax transparency and fostering taxpayer trust through process automation, enhanced international tax cooperation, and efforts to curb tax evasion. In this landscape, the role of tax authorities transcends mere tax collection and control; it includes delivering quality services, making tax legislation accessible and comprehensible, thereby nurturing a culture of tax compliance and discipline [2].

Acknowledging the tax system and tax administration challenges involves a multidisciplinary analysis beyond legal scrutiny, encompassing economic and sociological dimensions. The fiscal framework influences not only jurisprudence but also economic efficiency, societal growth, and wealth allocation. Economists gauge the tax structure's impact on economic behavior and fiscal objectives, while sociologists evaluate its societal effects, scrutinizing how fiscal reforms mold communal norms and the formulation of tax statutes. Legal experts dissect the compliance of tax laws with constitutional benchmarks and global tax combat strategies. Tax administration, thus, demands a cross-disciplinary synthesis for holistic insight.

Tax oversight, pivotal in tax administration, ensures the accuracy of tax computations and adherence to economic realities. The efficacy of tax benefits and the risk management of fiscal deficits are crucial. Digital innovations are instrumental, providing expansive data analysis, unveiling covert linkages, and predicting

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infractions. Digital filing, automated systems, and financial monitoring enhance administrative precision, curtailing errors and evasion, striving for an equitable and effective fiscal system conducive to economic and societal advancement [3].

The administration of taxes extends beyond mere collection; it encompasses crafting proposals to refine the tax calculation mechanisms and control systems, bridging gaps within the state's tax management structure. Enhancing the regulatory framework is pivotal, ensuring that tax relations are well-regulated. Emphasis is placed on automating processes and integrating information systems, streamlining data handling, and ensuring precise tax calculations. The evolution of digital interaction between taxpayers and tax authorities simplifies tax procedures and boosts system transparency. Moreover, fortifying the institutional capacity of tax services, through employee training and development, is crucial for elevating service quality and overall tax administration efficacy. Such comprehensive measures target the primary objective: optimizing tax revenue while balancing administrative efficiency with the tenets of fairness and equity [4].

#### *Methods and Materials*

The methods and materials of the research carried out in the article provide for a comparative analysis of the tax legislation of the Republic of Kazakhstan and the EU countries.

Employing a blend of general scientific didactic approaches and specialized research methodologies — such as analytical, comparative legal, formal legal, and logical methods in conjunction with systematic analysis of the subject matter, alongside legislative framework analysis and practice generalization — this research endeavors to offer a nuanced understanding of tax administration dynamics.

The material for the analysis is scientific literature and legal sources on tax administration issues. In the process of writing the article, legal acts regulating the procedure for tax administration were analyzed. The scientific and theoretical provisions of the Institute of Tax Administration A.V. Demin, A.Z. Dadashev, M.T. Ospanova, Christians Allison, Kenny, Lawrence W. and others were studied.

#### *Results and discussion*

##### **Strategies to enhance the effectiveness of tax administration.**

Enhancing the efficiency of tax administration is crucial for the development of the nation's fiscal system and economy, thereby representing a strategic priority in state tax policy. Tax administration operates as a governance system for tax relations, grounded in the oversight duties of tax authorities to ensure adherence to tax laws. To grasp tax administration's mechanics, one must delve into its core. Defined by financial literature, tax administration comprises the endeavors of tax authorities, within their jurisdiction, to enforce compliance with tax legislation among organizations and individuals. Expanding on this, a deeper analysis involves scrutinizing the interaction between tax regulations, economic behavior, and the practical application of these laws in different contexts, which may include cross-border transactions and digital economies [5].

In the Republic of Kazakhstan's tax legislation, the term “tax administration” lacks a definitive, explicit, and univocal definition, despite its frequent use in regulatory texts and tax authority operations. Contemporary scholarly discourse has yet to converge on a singular interpretation of “tax administration”. It is seen as a public administration institution responsible for the efficient execution of the state's tax policy. The term has evolved in common usage to embody notions of management and oversight.

As delineated by scholars B.H. Aliyev, R.G. Somoev, and Z.K. Jafarova, tax administration is characterized as a state-managed system of the taxation process, designed to cultivate specific relationships between the state, through its tax authorities, and taxpayers. This is with the intent to bolster the efficiency of the tax system. Adding to this, the complexity of tax administration involves not just the enforcement of tax laws but also encompasses the facilitation of taxpayer education, provision of services, and the adaptation to international tax standards, all of which underpin the broader fiscal strategy of the state [6; 10].

Tax administration functions as a vital segment of public administration, which is intrinsically involved in the governance of tax-related activities. It plays a crucial role in executing state tax policy, primarily focusing on ensuring a steady flow of revenue into the national budget, while aiming to minimize the fiscal burden on taxpayers. This complex process involves a myriad of tasks such as tax collection, enforcement of tax laws, taxpayer services, and compliance monitoring. At its core, tax administration is structured to balance the government's need for funds with the taxpayers' ability to pay. The strategy involves not only the enforcement of tax laws but also extends to maintaining the integrity of the tax system through various measures such as taxpayer education, providing easy access to tax-related services, and facilitating voluntary compliance. Tax authorities are charged with the responsibility of implementing these strategies while re-

maintaining transparent, fair, and efficient. The sophistication of tax administration is heightened by the globalized economy where cross-border transactions and multinational enterprises pose complex challenges in taxation. This necessitates international cooperation and harmonization of tax policies to prevent evasion and ensure fairness. The emergence of digital economies has further complicated the taxation landscape, requiring tax administrations to adapt to new business models and digital services. Effective tax administration is also pivotal in shaping fiscal policies that promote economic growth and equitable income distribution. By implementing fair tax policies and efficient administration, governments can influence economic behavior, investment decisions, and consumer spending. To enhance tax administration, authorities often incorporate advanced technology to streamline processes and improve accuracy. Digital filing systems, electronic payments, and online taxpayer services are becoming standard, offering convenience and improving compliance. Big data analytics and artificial intelligence are increasingly being utilized to identify tax fraud and forecast revenues. Moreover, tax administration must evolve with the changing social dynamics and expectations, addressing the demands for greater corporate social responsibility and environmental stewardship. Policies regarding carbon taxes and incentives for sustainable practices are examples of how tax administration can align with broader societal goals [6; 6].

M.T. Ospanov was a pioneer in the analysis of tax administration, offering insights as early as 1997 in his seminal work "Tax reform and harmonization of tax relations". He posited that tax administration encompasses the range of activities carried out by tax authorities within their legal boundaries, as defined by state and tax laws. This definition underscores the authoritative role of tax entities in managing and enforcing the tax system. Expanding upon Ospanov's perspective, tax administration can be understood as a multifaceted process that not only ensures compliance with tax regulations but also seeks to facilitate a fair and efficient tax system. It involves a careful orchestration of policy implementation, taxpayer services, and the adaptation of practices to contemporary economic trends and technological advancements. Effective tax administration, therefore, is characterized by its dynamic approach to evolving fiscal challenges, commitment to legal integrity, and dedication to fostering a cooperative relationship between the state and its citizens in the realm of taxation [7].

A.V. Demin offers a compelling view by aptly recognizing tax administration as a complex construct that must be analyzed through regulatory, institutional, and fiscal lenses. Within the regulatory scope, tax administration is an integral component of the national legal framework. Institutionally, it functions as a facet of the executive branch's system of governance. Fiscally, it represents the state's taxation architecture, acknowledging their profound interdependence and mutual influence. This approach highlights the necessity for a holistic understanding of tax administration, one that comprehends its legal basis, operational structures, and economic impact, thereby fostering a cohesive fiscal environment that aligns with broader state objectives [8; 63].

I.A. Peronko's conceptualization of tax administration depicts it as a comprehensive state system managing tax relations. This system encompasses not only the prediction of tax revenues and the ratification of budgets but also the refinement of tax rates among other functions. It's a multidimensional process that involves meticulous planning, strategic legislative design, and effective enforcement. This includes the application of analytical tools to forecast fiscal inflows, the legislative process for budget sanctioning, and the strategic adjustment of tax rates to foster economic stability and growth. The essence of this approach lies in crafting a tax environment that is both efficient and equitable, ensuring the alignment of tax policy with the broader economic goals of the state.

A.Z. Dadashev delves into the intricate structure of tax administration, viewing it through the lens of a systematic mechanism comprising distinct yet interconnected components. He delineates the mechanisms of tax control and tax regulation as the twin pillars that uphold the tax administration system. These mechanisms function as essential subsystems — each with its respective domain of operation, yet collectively they harmonize to facilitate the effective functioning of tax administration. Tax control focuses on compliance and enforcement, while tax regulation concerns itself with the legislative framework and policy settings that guide the overall tax system. Together, they form a cohesive entity that orchestrates the governance of taxation in a manner that balances state interests with taxpayer equity [9].

In contemporary financial and legal scholarship, tax administration is interpreted through three principal approaches. The narrow approach equates tax administration with the practice of tax control. A broader perspective views it as an overarching system managing tax relations. The most complex viewpoint perceives tax administration as a legal conduit — an intermediary between tax control and tax system management, which neither aligns with nor is confined to either category, potentially encompassing or being part of both.

Article 68 of the Kazakhstan Tax Code stipulates tax administration as an array of measures and methodologies deployed by tax authorities and other sanctioned state entities. These are geared towards the collection of taxes and budgetary payments, execution of tax control, application of methods to secure the fulfillment of overdue tax obligations, enforcement of mandatory tax debt collection, and provision of public services. These functions, along with other forms of tax administration articulated by the Tax Code, illustrate its multifaceted nature.

Tax administration's scope, thus, is multifarious, extending from the procedural enforcement of compliance to the strategic planning of tax policies. It involves a balance of ensuring taxpayer adherence to current laws, while also innovating new methodologies to improve efficiency and public service. In practice, this may include the adoption of advanced technologies for data management, engagement with international bodies for policy harmonization, and the pursuit of educational initiatives to promote fiscal responsibility. By doing so, tax administration acts as a critical bridge, upholding the tax system's integrity and aiding in the actualization of the state's fiscal strategies. These extensive duties reflect tax administration's role as a dynamic and integral component of the state's governance apparatus, vital for the facilitation of its financial sustainability and societal prosperity [1].

The European Union's tax administration framework stands out for its intricate balance of harmonizing disparate national tax laws with common EU principles, aiming for a cohesive market. Essential facets of this framework include the harmonization of tax legislation to foster fair competition and deter tax evasion, particularly concerning corporate taxation, VAT, and excise duties. The EU is rigorously tackling tax avoidance and fostering global tax information exchange. Addressing taxation in the burgeoning digital economy remains a formidable challenge, with the EU seeking equitable methods to tax digital enterprises. Standardized rules for VAT and excise duties are established to maintain consistency and mitigate fraud. Recognizing the critical role of SMEs, the EU is dedicated to nurturing a tax environment conducive to their advancement. Moreover, smoothing cross-border tax processes is crucial for the seamless movement of goods, services, and capital. Lastly, in its climate change efforts, the EU contemplates tax incentives to encourage eco-friendly technologies, reflecting a broader commitment to sustainable development. This complex blend of policies showcases the EU's dedication to a fair, transparent, and efficient tax system that supports economic growth while upholding environmental responsibility [10].

The European Union's approach to tax administration encapsulates a model that is constantly evolving, striving for a system that embodies fairness, transparency, and efficiency. At the legislative core, tax administration is the concerted effort of tax authorities to augment the state's fiscal reserves, a process which inherently includes executing tax control.

Clarification and differentiation between “tax administration”, “tax control”, and “tax relations management” is pivotal, as these terms form the crux of both narrow and broad interpretations within the EU's tax policy framework. This differentiation is not merely academic but practical, influencing how policies are formulated and implemented across diverse economic landscapes within the Union. Tax administration within the EU is also a reflection of its commitment to upholding the single market's integrity while recognizing the sovereignty of its member states' fiscal policies. This involves a delicate balance of centralized directives and localized autonomy. The harmonization of tax rules, for instance, is a testament to the EU's dedication to fair competition and anti-evasion measures, yet it must be carefully integrated with the individual tax systems of member countries.

Digital economy taxation, VAT, and excise tax uniformity, SME support, cross-border tax facilitation, and environmental taxation incentives are all areas where the EU's tax policy has shown particular dynamism. Each of these areas presents unique challenges and opportunities, requiring a nuanced and adaptable approach to tax administration. Furthermore, the EU's tax policies are not static; they evolve to meet the changing tides of global economics, digital innovation, and societal values. Tax incentives for green technologies, for example, are a direct response to the growing emphasis on sustainable development, reflecting a proactive stance in tax policy to encourage positive environmental practices.

Tax administration entails a complex interplay of relationships governed by tax policy and managed through various administrative methods [11]. This concept is well-articulated by I.B. Romanova, who suggests that the most effective approach to understanding tax administration is by examining the methods applied to manage and study tax relationships. Romanova outlines the methods of tax administration to include planning, forecasting, taxpayer accounting, analysis, regulation, and control. The elements that fall under the purview of tax administration encompass the financial and economic activities of taxpayers, encompassing both legal entities and individuals, the calculation and payment of taxes, and the taxable base that enables the

generation and collection of tax revenues. These elements are integral to the structured flow of revenue into the various levels of government budgets. Such a comprehensive approach necessitates meticulous accounting and reporting processes that maintain the integrity and efficiency of the tax system. This expansive view highlights the multifaceted nature of tax administration, which is critical in ensuring the financial sustenance of state functions and services. The expertise in these areas is crucial for the effectiveness and fairness of the tax administration, impacting the wider economic and social fabric of society [11; 4].

Other scholars, such as T.M. Lyapina and T.V. Kuklina, categorize various activities within tax administration as functions. For instance, T.V. Kuklina identifies planning, accounting, regulation, and control as core functions of tax administration. Additionally, tax control is differentiated into fiscal, control, and regulatory functions. These functions represent the diverse roles that tax administration plays in managing and overseeing the tax system, ensuring compliance, and optimizing revenue for the state. Through these functions, tax administration not only enforces tax laws but also shapes fiscal policy and economic behavior [12]. Some scientists, such as Yu.V. Goncharova, call them elements of tax administration.

The Tax Code outlines various elements, methods, or functions of tax administration within Article 69, paragraph 4, as forms of state control. These encompass several activities including the registration of taxpayers, the acceptance of tax declarations, desk control, tax monitoring, tax inspections, and overseeing the accounting of ethyl alcohol by relevant producers, along with the traceability of goods. These forms of control are essential components of tax administration, ensuring compliance and accuracy in tax matters.

Historically, as observed by B.H. Aliyev, R.G. Somoev, and Z.K. Jafarova, the economic literature distinguished between “tax system management” and “tax administration”, with the latter often synonymous with tax control. The concept of tax administration, as it is understood today, began to take shape with legislative definitions, notably in the Russian Federation with the Federal Law No. 137-FZ of July 27, 2006, which aimed to enhance tax administration measures. This evolution reflects a broadening scope of tax administration beyond mere control, emphasizing a comprehensive approach to managing the tax system that includes various forms of state oversight to ensure effective and efficient tax collection [6].

The concept of “tax administration” was formally established in the Republic of Kazakhstan with the introduction of the Tax Code in 2001. Tax administration represents a critical aspect of public governance in the taxation realm, significantly bolstering the economic security of the state's tax system. Scholars such as M.Yu. Lev, A.I. Bolonin, and Yu.G. Leshchenko advocate for its recognition as a principal method of public governance in taxation. They describe tax administration as a comprehensive scientific and practical process, encompassing the creation of a robust legal taxation framework informed by historical insights, modern innovations, and best practices. This process is aimed at facilitating the effective operation of the tax system's components, including planning, control, and monitoring, to enhance the state's fiscal foundation and ensure compliance with tax policies [13].

The term “tax administration” garners various interpretations depending on the context. It may refer to the operational activities of tax authorities, the procedural aspects of tax calculation and payment, or more broadly, any activities associated with the tax system. G.A. Artemenko has pointed out the challenges in defining “tax administration” due to the underdeveloped conceptual framework surrounding the economic category of taxes. There is a consensus among scholars that the term should not be conflated with “public administration in the field of taxation” without justification. Effective tax administration is multifaceted, integrating not just legal and administrative, but also economic, social, and psychological dimensions of the state's interaction with taxpayers. This broad perspective emphasizes the importance of a well-rounded approach to understanding and implementing tax administration policies and practices [14].

Contemporary tax administration transcends traditional tax collection. It involves cultivating tax equity, stimulating economic activity, and elevating tax literacy and public trust in tax authorities. This necessitates tax systems to be adaptable to fluctuating economic climates, technological advancements, and shifts in societal structures. Digitalization stands out as a pivotal trend, streamlining tax declaration processes, accelerating information exchanges, and enhancing the transparency and oversight of tax operations. However, this digital transformation also introduces legislative challenges, notably in data protection and confidentiality. Moreover, amid global economic integration and escalating cross-border transactions, the significance of adept tax administration is amplified, with its performance impacting state revenues, economic growth, investment climates, and the overall stability of national economies.

#### **Key elements and methods of effective tax administration.**

Within the concept of tax administration, it is feasible to identify tax planning, tax regulation, and tax control as distinct components after examining the theoretical and normative frameworks. Tax planning is

effectively defined as a set of legitimate, purposeful actions by a taxpayer to minimize tax liabilities through legal techniques, benefits, and exemptions. This definition aligns with the perception of planning as an essential management activity aimed at optimizing taxpayer actions.

Tax regulation, as articulated by A.Z. Dadashev, serves as a mechanism to influence business entities by balancing the deferral of tax payments and the enforcement of complete tax obligations, including the repayment of tax debts, penalties, and sanctions. The tax regulation subsystem is designed to provide support to specific taxpayer categories while ensuring that those with outstanding debts to the budgets of the Russian Federation's fiscal system fulfill their duties. This interpretation of tax regulation is robust, encapsulating the strategic use of various forms, methods, and tools for tax facilitation and compliance enforcement [14].

Tax administration is broadly defined as the system managing tax relations and narrowly focused on tax control by authorities. Tax control, as state oversight in the fiscal realm, is essential due to the role of taxes and mandatory payments in generating state budget revenue. This places tax control as a priority within tax authority activities. It is a segment of state financial control, alongside budgetary, currency, and banking controls.

Article 69 of the Tax Code of Kazakhstan delineates tax control as the oversight by tax authorities of the adherence to tax legislation. This control manifests in tax audits and other state control forms. Tax audits, a critical component of tax control, ensure accuracy in tax calculations and compliance with reporting procedures. Thus, tax control is pivotal within tax administration, with the control function being predominant in its execution [1].

In exploring the intricacies of tax administration and control, we recognize that while tax control is inherently part of tax administration, they function as distinct yet interrelated aspects of fiscal governance. Tax control, a crucial segment of the state's fiscal apparatus, is instrumental in achieving the fundamental objective of securing the revenue stream for the state's budget, primarily sourced from taxes. It is through tax control that the efficiency and integrity of tax collection are scrutinized, identifying any instances of non-compliance or inefficiency by tax authorities.

Tax administration stands as a cornerstone in the broader public service management mechanism. However, the term "tax administration" is often employed haphazardly in contemporary discourse, leading to a lack of uniformity in its conceptualization. Academic debate continues to enrich the dialogue around its precise definition, constituent elements, organizational methods, and its significance in the progression of a nation's tax system.

This ongoing scholarly discourse reflects the evolving nature of tax administration as it adapts to new economic realities, technological advancements, and changing social norms. It also underscores the need for a clear understanding of tax administration that can inform effective policy-making and enhance the tax system's role in economic development and public finance management. The continuous refinement of tax administration practices is key to bolstering the financial foundation of the state, ensuring fiscal responsibility, and fostering taxpayer confidence [13].

After reviewing various perspectives and legislation, it's apparent that the components of tax administration can be identified as elements, which seems to be a more precise terminology. Tax administration embodies a unique management activity, functioning as a form of public administration with its distinct subject composition. At various operational levels, it aims to achieve specific objectives, with entities such as the Ministry of Finance and the State Revenue Committee at the forefront.

Territorial tax authorities represent another layer, enforcing compliance, granting tax reliefs, and conducting audits. These audits can lead to conflicts, signaling a need to refine the concepts of tax control and administration. Currently, the tax administration is evolving, embracing international cooperation for experience exchange, legislative updates, and combating tax evasion.

T.V. Kuklina provides a classification of tax administration, noting the distinction between national and international levels. National administration is governed by state-specific laws and organizational structures, reflecting each country's unique approach. However, globalization has influenced this realm, leading to the emergence of international tax administration. This began with the harmonization of tax systems, notably with the establishment of the European Coal and Steel Association [12].

Today, international harmonization efforts include tax treaty signings, joint actions against offshore schemes, and collaborative approaches to transfer pricing. With global integration, the coordination of international tax authorities, mindful of national legislation, becomes crucial. As economic dynamics evolve, traditional control methods may become less effective, underscoring the need for collaborative tax administration efforts by various states.

### Conclusions

Tax administration is a complex management function executed by state authorities, integral to the effective functioning of a country's fiscal policy. It necessitates a well-organized approach and precise legislative definition of all components, including taxpayer rights and obligations, tax payment procedures, and penalties for non-compliance. Incorporating modern information technologies to automate tax data processes is crucial for enhancing efficiency. Transparency in tax systems is another critical aspect, ensuring clear regulations and accessible information for taxpayers [15].

International standards and practices are also vital, particularly in addressing cross-border tax evasion. Cooperation with global entities and adherence to international agreements enhance the effectiveness of national tax systems. The management of tax relations involves not only adhering to tax legislation but also adapting to changes in tax relations and fulfilling government tax policies.

Specific goals of tax administration include enhancing tax control and ensuring comprehensive tax revenue collection through legislative improvements. Protecting national interests is paramount, achieved through a structured organizational framework for tax services and interactions between tax authorities and taxpayers.

Balancing state and taxpayer interests is essential, employing both administrative enforcement and negotiated agreements with taxpayers. Promoting voluntary tax compliance through incentives rather than coercion is advisable. To create an effective tax administration system, a balance between taxpayer rights and the tax authority's power to impartially apply tax legislation is necessary.

The Tax Code requires further refinement to address the needs of effective administration, including a clear definition of tax relation subjects and their legal status. Anticipating financial and institutional reforms is also necessary for tax authorities' effectiveness.

Shortcomings in the tax management system lead to increased tax evasion and a shadow economy, necessitating measures to improve the system's effectiveness. Key conditions for enhancing tax administration include legislative improvements, enhanced information technology, upgraded infrastructure for tax authorities, new technologies for tax control, and reformed relationships between tax authorities and taxpayers.

Finally, focusing on tax policy, developing a corporate culture within tax authorities, and building public trust are essential for an effective and balanced tax administration system that encourages compliance while minimizing business burdens.

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## Салықтық әкімшілендіру түсінігі мен элементтеріне кешенді көзқарас: теориялық және құқықтық аспекті

Зерттеудің мақсаты салықтық әкімшілендірудің теориялық және құқықтық негіздерін жан-жақты зерделеу. Мақалада салықтық әкімшілендірудің мазмұны туралы ойларды жүйелеу және жалпылау негізінде осы анықтаманың құқықтық және экономикалық құрамдастарына қатысты ғалымдардың қалыптасқан көзқарастарына салыстырмалы талдау жасалған, мұндай анықтамалардың өзара байланысты мәселелері қарастырылған, яғни салықтық әкімшілендіру және салықтық бақылау көбінесе бірдей деп саналады. Ұғымдардың анықталған сипатты белгілері олардың өзара байланысын анықтауға және оларды тұтас құрылым түрінде ұсынуға мүмкіндік берді. Салықтық әкімшілендірудің негізгі элементтері талданған, салықтық әкімшілендірудің нысандары мен әдістері, салықтық бақылау арқылы салықтық әкімшілендіру процесінде салық органдарының халықаралық ынтымақтастығы нысандары зерттелген. Салықтарды өндіріп алудың заңнамалық белгіленген тәртібіне және салық төлеушінің адалдық қағидатына негізделген салықтық әкімшілендіру міндеттерін тиімді орындау әлеуметтік-экономикалық салада мемлекеттік саясатты іске асырудың маңызды шарттарының бірі. Салықтық әкімшілендіру құқықтық және экономикалық құралдар, тетіктер мен ынталандырулар кешенін пайдалана отырып, салық саясатының мақсаттарына қол жеткізуге бағытталған. Зерттеу процесінде жалпы ғылыми дидактикалық әдіс және оған негізделген жеке ғылыми зерттеу әдістері қолданылды: зерттелетін ұғымды жүйелі талдаумен ұштастыра талдау, салыстырмалы құқықтық, формальды құқықтық, логикалық және құқықтық, заңнамалық базаны талдау және оны қолдану тәжірибесін жалпылау.

*Кілт сөздер:* салық жүйесі, салық органдары, мемлекеттік басқару, салықтық әкімшілендіру, салықтық әкімшілендіру элементтері, салықтық бақылау, салық менеджменті, салық саясаты, салықтық жоспарлау, салықтық реттеу.

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## Комплексный подход к понятию и элементам налогового администрирования: теоретические и правовые аспекты

Цель исследования состоит в комплексном изучении теоретических и правовых основ налогового администрирования. В статье на основе систематизации и обобщения представлений о содержании налогового администрирования проводится сравнительный анализ существующих точек зрения ученых относительно правовой и экономической составляющих данной дефиниции, изучены вопросы соотношения таких дефиниций, как налоговое администрирование и налоговый контроль, которые зачастую отождествляются. Выявленные характерные особенности понятий позволили установить их взаимосвязь и представить в виде целостной структуры. Проанализированы основные элементы налогового администрирования, изучены формы и методы налогового администрирования, формы международного сотрудничества налоговых органов в процессе осуществления налогового администрирования путем проведения налогового контроля. Эффективное выполнение задач налогового администрирования, основанное на законодательно установленном порядке взимания налогов и принципе добросовестности налогоплательщика, является одним из важных условий реализации государственной политики в социально-экономической сфере. Налоговое администрирование направлено на достижение целей налоговой политики с использованием комплекса правовых и экономических инструментов, рычагов и стимулов. В процессе исследования использованы общенаучный дидактический метод и основанные на нем частные научные методы исследования, такие как анализ, сравнительно-правовой, формально-юридический, логико-правовой в сочетании с системным анализом исследуемых явлений, метод анализа законодательной базы и обобщения практики ее применения.



*Ключевые слова:* налоговая система, налоговые органы, государственное управление, налоговое администрирование, элементы налогового администрирования, налоговый контроль, налоговое управление, налоговая политика, налоговое планирование, налоговое регулирование.

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