

K.Z. Altaeva¹ , Z.M. Raimkulov^{2*} 

^{1,2} Al-Farabi Kazakh National University, Almaty, Republic of Kazakhstan

(E-mail: kamilya.altayeva@kaznu.edu.kz, raimkulov.zamanbek@gmail.com)

¹ORCID ID: <https://orcid.org/0000-0002-3274-1300>, Scopus author ID: 55975455000

²ORCID ID: <https://orcid.org/0009-0004-6084-3015>

Two concepts of understanding tax justice based on historical and legal analysis of income taxation in the Federal Republic of Germany and the Republic of Kazakhstan

The article examines income taxation as more than a fiscal instrument. In modern legal systems, it also functions as a mechanism through which the state defines justice, solidarity, public responsibility, and the permissible limits of redistribution. The purpose of the research is to determine how historical development, constitutional principles, political structures, and legal traditions have shaped different concepts of tax justice in the Federal Republic of Germany and the Republic of Kazakhstan. The methodological basis of the study includes comparative legal analysis, the historical-legal method, the formal-legal method, systemic analysis, and the interpretation of normative legal acts. The research draws on constitutional provisions, income tax legislation, doctrinal approaches, and institutional mechanisms of tax policy in both countries. The article identifies two models of tax justice: the German socially oriented model, grounded in the principle of ability to pay and the constitutional principle of the social state, and the Kazakhstani fiscal-stabilization model, historically associated with administrative simplicity, budgetary stability, and economic manageability. The central conclusion is that tax justice is shaped by the historical, political, and legal characteristics of the state and directly affects the content, direction, and legitimacy of tax policy.

Keywords: taxation, tax justice, social justice, Germany, Kazakhstan, tax system, social state, fiscal policy, tax law.

Introduction

Economic instability, growing social inequality and changing public expectations have made the question of fair taxation especially sensitive for modern states. Income taxation can no longer be reduced to a technical mechanism for collecting budget revenues. It also performs a social and legal function. Through the distribution of the tax burden, the state demonstrates how it understands equality, solidarity, responsibility and the balance between public interest and individual rights.

Historical and legal analysis allows income taxation to be examined not as a set of isolated fiscal rules, but as part of a wider legal and institutional order. Tax policy is connected with constitutional values, political traditions, legal culture and the structure of state power. This connection becomes especially visible when comparing the Federal Republic of Germany and the Republic of Kazakhstan. These countries represent different models of state organization and different historical trajectories of tax development. Germany is a federal, democratic and social state governed by the rule of law; the principle of social statehood is constitutionally established and directly influences the understanding of fair taxation [1]. Kazakhstan is also constitutionally defined as a democratic, secular, legal and social state [2]. Yet the practical implementation of this principle in income taxation has developed in another historical and institutional environment.

The relevance of the topic is strengthened by the current stage of tax reform in Kazakhstan. The adoption of the Tax Code of the Republic of Kazakhstan dated July 18, 2025 No. 214-VIII ZRK reflects an attempt to modernize tax regulation, strengthen transparency and fairness, and introduce elements of differentiated taxation [3]. In Germany, the legal basis of the socially oriented model is also reflected in the German Income Tax Act, the Fiscal Code and the case law of the Federal Constitutional Court of Germany [4–6]. In this context, the German experience is valuable not as a ready-made scheme for borrowing, but as a legal and theoretical reference point. It shows how tax justice can be institutionalized through constitutional norms, tax legislation, judicial practice and public trust.

The scientific literature contains a wide range of works on national tax systems, income taxation and tax administration. German doctrine gives particular attention to the principle of ability to pay, proportionality, constitutional limits of taxation and the social function of income tax. These issues are developed in the

* Corresponding author. E-mail: raimkulov.zamanbek@gmail.com

works of K. Tipke, J. Lang, R. Seer, J. Englisch, H. Kube, C. Küstner and M. Birnbaum, while S. Bach, M. Beznoska, T. Hentze, J. Jirmann and C. Trautvetter analyze historical development, tax burden and current debates on tax justice in Germany [7–13]. Kazakhstani and international studies, including OECD materials, official information of the State Revenue Committee, and the works of E.V. Porokhov, G.V. Vershinina, N.K. Kuandykov and T. Rakhmetova, mainly examine the formation of the national tax system, tax administration, fiscal stability and tax policy modernization in Kazakhstan [14–19]. Recent research also connects tax instruments with the problem of reducing social inequality, which is relevant for assessing the social function of income taxation in Kazakhstan [20]. At the same time, the comparative historical and legal explanation of how different concepts of tax justice emerge under the influence of political structure, constitutional principles and legal institutions remains insufficiently developed.

Here lies the main theoretical gap. Comparative research often concentrates on visible tax elements: rates, deductions, tax bases, exemptions and administrative procedures. The deeper historical and legal factors that shape the meaning of tax justice remain less examined. Why does one legal system develop a socially oriented model of taxation, while another gives priority to fiscal stability and administrative simplicity? This question requires a broader explanation than a technical comparison of tax rules.

The purpose of the research is to identify and compare the historical and legal foundations of different concepts of tax justice using income taxation in the Federal Republic of Germany and the Republic of Kazakhstan as the main example.

To achieve this purpose, several research objectives are formulated: to analyze the historical evolution of income tax legislation in Germany and Kazakhstan; to identify the constitutional and legal principles that influence the understanding of tax justice in both states; to compare the institutional mechanisms through which fair taxation is implemented; to determine the role of state structure, legal tradition and political institutions in shaping the dominant model of tax justice; and to formulate a theoretical explanation of the relationship between political-legal factors and the concept of tax justice.

The author proceeds from the position that tax justice is not merely a technical category of tax law. It is a complex socio-legal and historical phenomenon. Its content depends on the constitutional model of the state, the maturity of legal institutions, the role of courts, the quality of public administration and the level of trust between the state and taxpayers. The comparison of Germany and Kazakhstan makes it possible to show that the fairness of income taxation is determined not only by tax rates, but also by the broader institutional environment in which tax policy is created, justified and applied.

Methods and Materials

The research relies on a set of legal and historical methods: comparative legal analysis, the historical-legal method, the formal-legal method, systemic analysis and interpretation of normative legal acts. They are used here as working instruments, not as a decorative methodological list. Each method serves a specific purpose: to compare two income tax systems, trace their development, read the relevant legal norms and explain why the idea of tax justice takes different forms in Germany and Kazakhstan.

The comparative legal method is central to the article. It allows the German and Kazakh approaches to income taxation to be examined through several indicators: constitutional foundations, structure of tax rates, legal principles of fairness, status of the taxpayer, mechanisms of legal protection and the role of fiscal administration. The comparison does not stop at the external form of legislation. It also concerns a deeper question: how each legal system defines the relationship between the state, the taxpayer and the public interest.

The historical-legal method is used to reconstruct the development of income taxation in both countries. For Germany, the analysis focuses on the gradual emergence of progressive taxation, the constitutional meaning of the social state principle and the development of the ability-to-pay doctrine. For Kazakhstan, the research follows another trajectory: from pre-modern and Soviet fiscal practices to the creation of a national tax system after independence and the present stage of reform connected with the Tax Code of the Republic of Kazakhstan dated July 18, 2025 No. 214-VIII ZRK [3].

The formal-legal method is applied to the study of legal texts. The main normative materials include the Basic Law for the Federal Republic of Germany, the Constitution of the Republic of Kazakhstan, the Tax Code of the Republic of Kazakhstan, the German Income Tax Act, the Fiscal Code of Germany and the case law of the Federal Constitutional Court of Germany [1–6]. These sources make it possible to determine how the principles of social statehood, equality, legality, certainty, transparency and tax fairness are fixed in law.

The interpretation of normative legal acts is used to clarify the content of key concepts: “social state”, “ability to pay”, “fair taxation”, “tax burden” and “fiscal obligation”. These terms cannot be read mechani-

cally. The same constitutional formula may acquire different practical meaning in different institutional settings. Both Germany and Kazakhstan recognize the idea of a social state, yet its expression in income taxation is not identical.

Systemic analysis helps to view income taxation as part of a wider institutional order. Tax law does not operate in isolation. It is connected with constitutional principles, courts, fiscal bodies, public administration, expert debate and the level of trust between the state and society. From this perspective, the German model appears more closely linked with social redistribution, while the Kazakhstani model has historically been shaped by fiscal stability and administrative simplicity.

The materials of the research include normative legal acts, judicial practice, academic literature and analytical materials. The German part is based on the Basic Law, the Income Tax Act, the Fiscal Code, the decision of the Federal Constitutional Court of Germany of November 10, 1998, and the works of K. Tipke, J. Lang, R. Seer, J. Englisch, H. Kube, C. Küstner, M. Birnbaum, S. Bach, M. Beznoska, T. Hentze, J. Jirmann and C. Trautvetter [1; 4–13]. The Kazakh part relies on the Constitution of the Republic of Kazakhstan, the Tax Code of the Republic of Kazakhstan, OECD materials, official information of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, and the works of E.V. Porokhov, G.V. Vershinina, N.K. Kuandykov, T. Rakhmetova and other researchers [2, 3; 14–22].

Such a methodological combination allows the article to move beyond a narrow comparison of rates and exemptions. Income taxation is examined as a historical, legal and institutional expression of tax justice.

Results

The research identifies two models of tax justice in the field of income taxation: the German socially oriented model and the Kazakhstani fiscal-stabilization model. Their difference cannot be reduced to the contrast between progressive and flat taxation. The deeper distinction lies elsewhere—in how each state links public finance with legal equality, social responsibility and the taxpayer's place in the constitutional order.

The German model rests on the constitutional idea of the social state, the principle of ability to pay and a developed system of judicial protection for taxpayers [1; 4–6]. Income tax in this model performs more than a revenue-raising function. It also redistributes part of the tax burden and supports the legitimacy of public finance. Progression, allowances and deductions are used to connect taxation with the actual economic capacity of the taxpayer.

The Kazakhstani model followed another path. Its formation was influenced by Soviet administrative practice, the fiscal demands of the post-independence period and the preference for simple, predictable tax administration [14–18]. For many years, personal income taxation in Kazakhstan relied on a flat rate. Such a design made the system easier to administer, yet narrowed its redistributive capacity. The Tax Code of the Republic of Kazakhstan dated July 18, 2025 No. 214-VIII ZRK marks a new stage: legislation now introduces elements of differentiated taxation, including a higher rate for income exceeding the established threshold [3, 21, 22]. This reform does not turn the Kazakhstani model into a German-style social tax model. It does, however, indicate a cautious shift from purely fiscal reasoning toward a more flexible reading of fairness.

The historical comparison shows that the two systems diverged under the influence of constitutional principles, legal traditions, political structure and institutional maturity. In Germany, income taxation developed through gradual constitutionalization, judicial review and social compromise. In Kazakhstan, tax policy passed through more discontinuous stages: traditional levies, Soviet fiscal centralization, post-Soviet state-building and current modernization. These trajectories explain why the social state principle, although present in both legal systems, produces different tax-law outcomes (Table 1).

Table 1

Historical development of income taxation and models of tax justice

Period	Germany	Kazakhstan
Late 19th — early 20th century	Industrialization increased the demand for direct taxation. Income tax gradually became linked with the social question and the idea of progression.	Traditional and imperial fiscal practices prevailed. Payments such as zakat, ushur and other levies did not create a modern monetary income tax system.
First half of the 20th century	The Erzberger reforms strengthened fiscal centralization and expanded the role of progressive income taxation in public finance.	Sovietization turned taxation into an administrative and ideological instrument. Income tax was subordinated to class policy and state planning.

Second half of the 20th century	The Basic Law of 1949 constitutionalized the social state principle. The ability-to-pay doctrine developed through legislation and constitutional adjudication.	Within the Soviet system, income tax had limited independent significance. Fiscal relations were shaped mainly by centralized planning and administrative redistribution.
Post-independence / late 20th century	Progressive income taxation was refined through tax brackets, allowances, family-related mechanisms and judicial control.	Kazakhstan built its national tax system after independence. Early differentiated elements were later replaced by a flat personal income tax rate, justified by simplicity and fiscal stability.
2025–2026 reform stage	The German model preserves progressive taxation, tax-free subsistence protection and differentiated burden according to income capacity.	The Tax Code of 2025 introduces limited differentiation in personal income taxation, including 10 % taxation up to 8,500 monthly calculation indices and 15 % on the excess [3, 21, 22].

Source – compiled by the authors based on [1, 3, 4, 6, 11, 15–18, 21, 22].

The comparison confirms that tax justice is shaped not only by rates. It depends on the wider legal and institutional environment: constitutional provisions, legislative technique, judicial protection, administrative practice, public trust and the state's ability to justify the distribution of the tax burden (Table 2).

Table 2

Comparative legal characteristics of the two models

Aspect	German socially oriented model	Kazakhstani fiscal-stabilization model
Historical path	Gradual development through industrialization, constitutional consolidation, social dialogue and legal continuity.	Discontinuous development through traditional practices, Soviet fiscal centralization, post-independence reforms and contemporary modernization.
Constitutional foundation	The social state principle is connected with the rule of law, proportionality and protection of the minimum subsistence level [1, 6].	The Constitution recognizes Kazakhstan as a social state, but this principle has historically been implemented in tax law less consistently [2, 3].
Core principle of justice	Ability to pay, vertical justice and differentiated distribution of the tax burden [7–10].	Formal equality, administrative simplicity, fiscal stability and gradual movement toward limited differentiation [3, 14, 19].
Institutional mechanism	Constitutional Court, financial courts, parliamentary debate, federal participation and strong doctrinal development.	Centralized tax administration, dominant role of executive fiscal bodies and developing mechanisms of taxpayer protection.
Economic function of income tax	Redistribution within a social market economy; income tax supports the financing of the welfare state.	Stabilization of budget revenues; income tax historically complemented other fiscal sources in a resource-dependent economy [14, 19].
Current tax design	Progressive income taxation with a tax-free allowance, deductions and family-related mechanisms [4, 12].	Personal income taxation with limited differentiation introduced by the 2025 Tax Code and related amendments [3, 21, 22].
Dominant legal and social perception	Taxation is more closely associated with social solidarity and the visible return of taxes through public services.	Taxation is often perceived mainly as a fiscal obligation, although recent reforms create conditions for stronger legitimacy.

Source – compiled by the authors based on [1–22].

The scientific novelty of the research lies in the distinction between two concepts of tax justice: the socially oriented model and the fiscal-stabilization model. Germany and Kazakhstan are not treated simply as examples of different tax rates. The comparison is built around the connection between taxation, constitutional principles, institutional design and historical development.

The German model is interpreted as a form of constitutional-social tax justice. Its main features are the principle of ability to pay, progressive income taxation, protection of the taxpayer's minimum subsistence level and active judicial control. The Kazakhstani model is interpreted as a fiscal-administrative concept of justice. In this model, formal equality, manageability and budget stability have historically played a stronger role than redistribution. This distinction explains why tax justice may be legally recognized in both systems, yet implemented through different instruments and with different intensity.

A separate element of novelty is the assessment of Kazakhstan's current tax reform through the prism of tax justice. The Tax Code of 2025 and the introduction of limited differentiation in personal income taxation are considered not only as technical fiscal amendments, but also as a possible step toward a more socially sensitive tax model.

The practical significance of the research is connected with the modernization of Kazakhstan's tax policy. The German model cannot be copied mechanically, since it emerged under different historical, economic and institutional conditions. Its value lies in showing which legal mechanisms strengthen the perception of taxation as fair: a clearer connection between tax burden and ability to pay, protection of socially vulnerable taxpayers, developed deductions, judicial review and transparent public discussion of reforms.

For Kazakhstan, the results of the research point to several possible directions. The first is the gradual development of differentiated income taxation, especially for high-income groups. The second is the expansion of socially significant deductions, including expenses related to education, healthcare, dependents and minimum living needs. The third is stronger protection of taxpayers through specialized tax dispute mechanisms, clearer administrative procedures and broader public access to information on tax revenues and public expenditures.

The practical value of the proposed distinction also extends to further comparative legal research. The socially oriented and fiscal-stabilization models may be used to analyze other states where tax reform is shaped by the search for balance between fiscal efficiency and social justice.

Discussion

The comparison of Germany and Kazakhstan shows that income taxation is not merely a matter of rates, deductions or administrative procedure. Behind these instruments stands a more fundamental legal question: how does the state understand justice when it distributes public burdens among citizens? The German answer is rooted in constitutional social statehood and the idea of fair participation in public expenditures. The Kazakh answer has developed through another historical path, where fiscal stability, administrative manageability and predictable revenue collection long remained dominant.

German tax doctrine offers one of the most developed theoretical foundations for tax justice. In the works of K. Tipke, J. Lang and R. Seer, the principle of ability to pay occupies a central position [7]. Fair taxation, from this perspective, cannot be reduced to formal equality. Equal treatment of taxpayers is not enough when their real economic situations differ. A person whose income covers only basic needs and a person with substantial disposable income cannot be placed under the same material burden without weakening the very idea of justice.

J. Englisch and H. Kube develop this argument through the constitutional requirements imposed on substantive tax law [8]. Their approach is significant because it connects taxation with equality, proportionality and protection of fundamental rights. In this interpretation, tax justice becomes more than a political preference. It is a constitutional category. The legislator may choose between different tax instruments, yet this discretion is limited by the requirement that taxation should not become arbitrary, excessive or indifferent to real social conditions.

C. Küstner's work on income tax progression adds another layer to the discussion. Progression is treated not simply as a redistributive technique, but as a legal expression of vertical justice [9]. The progressive scale reflects a basic assumption: the economic meaning of an additional unit of income differs for taxpayers at different income levels. This explains why German income taxation is linked with the social question. The tax burden is adjusted not only to nominal income, but also to the taxpayer's actual economic strength.

M. Birnbaum reaches a similar conclusion through the analysis of the *Leistungsfähigkeitsprinzip* [10]. Ability to pay is not a narrow arithmetical formula. It includes family obligations, minimum subsistence needs and other circumstances that affect the taxpayer's real capacity. This doctrinal position corresponds to the case law of the Federal Constitutional Court of Germany, especially the decision of November 10, 1998, which concerned family taxation and the constitutional protection of the tax-free subsistence minimum [6]. Judicial practice in Germany therefore does more than apply tax rules. It gives legal content to the idea of fair taxation.

German scholarship, however, does not describe the existing model as perfect. S. Bach shows that the modern German tax system was shaped by crises, social conflicts and political compromises [11]. Its socially oriented character did not arise instantly. It developed through industrialization, war, post-war reconstruction and the consolidation of the social market economy. M. Beznoska and T. Hentze also show that the income tax burden differs depending on household type and family situation [12]. Even a mature progressive system

needs permanent correction. Its fairness is maintained through legislation, judicial review and expert criticism, not by the progressive scale alone.

Kazakhstani scholarship reveals a different legal and historical background. E.V. Porokhov analyzes the development of Kazakhstan's tax system through the processes of state-building and institutional transformation [16]. After independence, Kazakhstan had to construct a national fiscal system under conditions of economic instability, legal reform and transition to a market economy. In that context, the central task was not immediate redistribution. The priority was the creation of a workable and controllable tax mechanism.

G.V. Vershinina also links the formation of Kazakhstan's tax system with the post-Soviet transition [17]. Her analysis helps explain the strong role of administrative simplicity. Kazakhstan inherited a fiscal culture in which taxation was often seen as an instrument of state mobilization rather than as part of a negotiated social contract. This legacy continued to influence tax administration and public perception even after the adoption of national tax legislation.

N.K. Kuandykov's research on universal declaration of income and expenses is particularly relevant for the problem of tax justice [18]. A more differentiated income tax model requires reliable information about real income, property and expenses. Without such information, fair taxation may remain only a formal promise. It may even create new inequalities in enforcement. Kuandykov's position reveals a practical limitation of directly transferring the German model to Kazakhstan: progression and deductions require not only legal norms, but also administrative capacity, digital infrastructure and trust in fiscal authorities.

International and recent Kazakhstani studies support this interpretation. The OECD Tax Policy Review of Kazakhstan emphasizes the need to broaden the tax base, improve transparency and reduce excessive dependence on resource-related revenues [14]. T. Rakhmetova points to structural shortcomings of the Kazakh tax system and argues for its further improvement in social and institutional terms [19]. Z. Lukpanova and co-authors examine tax instruments as a means of reducing social inequality, bringing the Kazakh debate closer to the question of substantive rather than purely formal justice [20]. These works show that tax fairness is gradually becoming a more visible issue in Kazakhstani legal and economic scholarship.

The comparison with existing literature confirms the distinction between the socially oriented and fiscal-stabilization models. The German model corresponds to the doctrinal approach developed by Tipke, Lang, Seer, Englisch, Kube, Küstner and Birnbaum: justice in taxation is connected with ability to pay, proportionality, constitutional limits and judicial protection [7–10]. The Kazakhstani model corresponds more closely to the conclusions of Porokhov, Vershinina, Kuandykov and OECD materials: tax policy was historically shaped by fiscal stabilization, administrative manageability and the need to build a national system after the Soviet period [14; 16–18].

The two systems also share several common features. Germany and Kazakhstan both constitutionally recognize the principle of the social state [1, 2]. Both rely on income taxation as an important source of public revenue. Both also face the problem of tax legitimacy. Yet these similarities operate primarily at the level of general constitutional and legal principles. Their practical expression differs considerably. In Germany, the social state principle is closely connected with the rule of law, constitutional review, the ability-to-pay principle, progressive taxation, and the protection of the taxpayer's minimum subsistence level [1, 4, 6]. In Kazakhstan, a comparable constitutional principle exists, but its expression in tax law has historically been more limited and more strongly influenced by fiscal priorities [2, 3, 14].

In Kazakhstan, the same constitutional idea exists, but its expression in tax law has historically been more limited and more dependent on fiscal priorities [2, 3, 14].

The main difference lies in the institutional environment. In Germany, tax justice develops through several channels at once: legislation, constitutional adjudication, financial courts, academic doctrine, parliamentary debate and public discussion. The system is complex, sometimes even cumbersome. Yet this complexity performs a legal function. It allows the tax burden to be adjusted to different life situations and gives the taxpayer several forms of protection. Kazakhstan's tax system has long been more centralized. Executive and fiscal authorities play the leading role, while courts, public debate and doctrinal interpretation have had less influence on the development of tax justice.

Kazakhstan's current reform changes this landscape, though not radically. The Tax Code of the Republic of Kazakhstan dated July 18, 2025 No. 214-VIII ZRK opens a new stage in tax regulation [3]. The introduction of limited differentiation in personal income taxation, including a higher rate for income exceeding the established threshold, shows that the flat-rate model is no longer treated as the only possible solution [21, 22]. This does not amount to a full transition to a socially oriented model. Still, it creates legal space for a more flexible understanding of fairness.

The German experience also shows that progression alone does not guarantee justice. A fairer system requires a wider legal structure: protection of the minimum subsistence level, deductions, procedural guarantees, judicial control and transparency in the use of public funds. Without these elements, a higher tax rate may be perceived merely as an additional fiscal burden. Kazakhstan's reform should therefore be assessed not only through changes in rates, but also through the development of institutions that make taxation more transparent, predictable and socially responsive.

The comparison must remain cautious. Germany and Kazakhstan cannot be treated as systems at the same institutional stage. German tax law developed over a long period under conditions of federalism, constitutional continuity and strong legal doctrine. Kazakhstan's national tax system is much younger and emerged during a difficult market transformation. For this reason, the German model cannot be presented as a ready-made template. It is more accurate to view it as a reference point showing how tax justice can be embedded in legal institutions.

The Kazakhstani fiscal-stabilization model should not be dismissed as simply underdeveloped. Its emphasis on simplicity and manageability had clear practical reasons. During the formation of the national economy, an overly complex progressive system could have created additional administrative risks. The limitations of this model become more visible later, when economic stabilization increases the demand for redistribution, public trust and a stronger connection between taxation and social policy.

The reliability of the research results is supported by the use of several groups of sources: normative legal acts, constitutional provisions, judicial practice, doctrinal works and analytical materials. The German part relies on the Basic Law, the Income Tax Act, the Fiscal Code and the case law of the Federal Constitutional Court [1; 4–6]. The Kazakh part relies on the Constitution, the Tax Code, OECD materials and Kazakhstani scholarship [2, 3, 14; 16–20]. Legal norms are compared with academic positions, while doctrinal conclusions are checked against institutional practice. This reduces the risk of a one-sided interpretation.

The discussion points to a broader conceptual result. Tax justice is not produced by one rate, one rule or one constitutional declaration. It arises when legal principles, administrative procedures, judicial protection and public trust operate together. Germany demonstrates a model where these elements are closely connected. Kazakhstan demonstrates a model in transition: from fiscal stabilization and administrative simplicity toward a more differentiated and socially responsive understanding of income taxation. The future of this transition will depend not only on the Tax Code, but also on the development of institutions capable of giving the principle of justice real legal force.

Conclusions

The comparison of income taxation in the Federal Republic of Germany and the Republic of Kazakhstan shows that tax justice is not a fixed legal formula. It is shaped by history, constitutional doctrine, political organization and the everyday work of institutions. Germany represents a socially oriented model, where income taxation is tied to the social state principle, the rule of law, the ability-to-pay doctrine and judicial protection of the taxpayer. Kazakhstan represents a fiscal-stabilization model, formed under the influence of Soviet administrative legacy, post-independence reforms and the need to build a simple, controllable and predictable tax system.

The main result of the research is the distinction between two concepts of tax justice. The German concept is based on substantive equality and differentiated participation of taxpayers in financing public needs. The Kazakh concept has historically relied more on formal equality, fiscal stability and administrative manageability. The recent reform connected with the Tax Code of the Republic of Kazakhstan dated July 18, 2025 No. 214-VIII ZRK shows that Kazakhstan is beginning to move away from a strictly flat personal income tax model toward limited differentiation [3, 21, 22]. This shift is meaningful, although it remains only the first stage of a broader transformation.

The scientific value of the research lies in its explanation of tax justice through the interaction of legal doctrine, constitutional norms, state structure and institutional mechanisms. The article proposes a distinction between the socially oriented model and the fiscal-stabilization model of tax justice. This distinction can be used in further comparative legal research on taxation, social policy, constitutional law and public finance.

The theoretical significance of the research is connected with the conclusion that tax justice cannot be reduced to formal equality before the law. A formally equal tax rate may produce unequal social consequences if it ignores the taxpayer's real economic capacity. For that reason, the German doctrine of ability to pay is valuable not as a ready-made scheme for direct borrowing, but as a theoretical framework for understanding how taxation can combine fiscal efficiency with social legitimacy.

The practical significance of the research is linked to the modernization of Kazakhstan's tax policy. The German experience shows that a fairer income tax system requires more than differentiated rates. It also requires protection of the minimum subsistence level, socially significant deductions, judicial review, procedural guarantees and transparency in the use of public funds. For Kazakhstan, these conclusions may be applied to the further development of personal income taxation, tax deductions, taxpayer protection mechanisms and public discussion of fiscal reforms.

The results of the research can be applied in several areas. They may serve as a basis for further academic studies in comparative tax law. They may also be used in evaluating future tax reforms in Kazakhstan. In practical terms, they contribute to the development of legal approaches aimed at strengthening public trust in taxation. A tax system gains legitimacy not only through efficiency, but also through a visible connection between the tax burden, the taxpayer's economic capacity and the social functions of the state.

For Kazakhstan, the most reasonable direction is not mechanical borrowing from the German model, but the gradual formation of its own socially sensitive tax policy. This may include moderate differentiation of personal income taxation, expansion of deductions for education, healthcare and dependents, development of specialized tax dispute mechanisms, stronger procedural rights for taxpayers and regular publication of accessible information on tax revenues and budget expenditures. Such measures can help transform taxation from a primarily fiscal obligation into a more transparent and socially justified legal institution.

Tax justice is created not by one rule, one rate or one constitutional declaration. It appears when law, institutions and public trust work together. Germany demonstrates a mature model of constitutional-social tax justice. Kazakhstan demonstrates a model in transition, where fiscal stability remains important, but the demand for fairness, transparency and social responsiveness is becoming increasingly significant.

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К.Ж. Алтаева, З.М. Раимкулов

Германия Федеративтік Республикасы мен Қазақстан Республикасындағы табыс салығын тарихи-құқықтық талдау негізінде салық әділеттілігін түсінудің екі тұжырымдамасы

Мақалада табыс салығы тек фискалдық құрал ретінде ғана емес, сонымен қатар мемлекет әділеттілікті, ынтымақтастықты, қоғамдық жауапкершілікті және қайта бөлудің рұқсат етілген шектерін айқындайтын құқықтық әрі әлеуметтік механизм ретінде қарастырылады. Зерттеудің мақсаты — тарихи даму, конституциялық қағидаттар, саяси құрылым және құқықтық дәстүрлер Германия Федеративтік Республикасы мен Қазақстан Республикасында салық әділеттілігінің әртүрлі тұжырымдамаларын қалай қалыптастырғанын анықтау. Зерттеудің әдіснамалық негізін салыстырмалы-құқықтық талдау, тарихи-құқықтық әдіс, формальды-құқықтық әдіс, жүйелік талдау және нормативтік құқықтық актілерді түсіндіру құрайды. Зерттеу материалы екі елдің конституциялық ережелерін, табыс салығы туралы заңнамасын, доктриналық тәсілдерін және салық саясатының институционалдық тетіктерін қамтиды. Мақалада салық әділеттілігінің екі моделі айқындалады: төлем қабілеттілігі қағидатына және әлеуметтік мемлекеттің конституциялық негізіне сүйенетін Германияның әлеуметтік бағдарланған моделі және әкімшілік қарапайымдылықпен, бюджет тұрақтылығымен және экономикалық басқарылумен тарихи тұрғыдан байланысты Қазақстанның фискалдық-тұрақтандыру моделі. Негізгі қорытынды бойынша, салық әділеттілігі мемлекеттің тарихи, саяси және құқықтық ерекшеліктерінің ықпалымен қалыптасады және салық саясатының мазмұнына, бағытына әрі заңдылығына тікелей әсер етеді.

Кілт сөздер: салық салу, салық әділеттілігі, әлеуметтік әділеттілік, Германия, Қазақстан, салық жүйесі, әлеуметтік мемлекет, фискалдық саясат, салық құқығы.

К.Ж. Алтаева, З.М. Раимкулов

Две концепции понимания налоговой справедливости на основе историко-правового анализа подоходного налогообложения в Федеративной Республике Германия и Республике Казахстан

В статье подоходное налогообложение рассматривается не только как фискальный инструмент, но и как правовой и социальный механизм, посредством которого государство определяет справедливость, солидарность, публичную ответственность и допустимые пределы перераспределения. Цель исследования заключается в определении того, каким образом историческое развитие, конституционные принципы, политическое устройство и правовые традиции сформировали различные концепции налоговой справедливости в Федеративной Республике Германия и Республике Казахстан. Методологическую основу исследования составляют сравнительно-правовой анализ, историко-правовой метод,

формально-юридический метод, системный анализ и толкование нормативных правовых актов. Материал исследования охватывает конституционные положения, законодательство о подоходном налогообложении, доктринальные подходы и институциональные механизмы налоговой политики обеих стран. В статье выделяются две модели налоговой справедливости: немецкая социально ориентированная модель, основанная на принципе платежеспособности и конституционном принципе социального государства, и казахстанская фискально-стабилизационная модель, исторически связанная с административной простотой, бюджетной устойчивостью и экономической управляемостью. Главный вывод состоит в том, что налоговая справедливость формируется под влиянием исторических, политических и правовых особенностей государства и непосредственно влияет на содержание, направленность и легитимность налоговой политики.

Ключевые слова: налогообложение, налоговая справедливость, социальная справедливость, Германия, Казахстан, налоговая система, социальное государство, фискальная политика, налоговое право.

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Information about the authors

Kamilya Altaeva Zhakipbekovna — PhD, Associate Professor, Al-Farabi Kazakh National University, Almaty, Kazakhstan, e-mail: kamilya.altayeva@kaznu.edu.kz

Zamanbek Raimkulov Maratovich — Master student, Al-Farabi Kazakh National University, Almaty, Kazakhstan, e-mail: raimkulov.zamanbek@gmail.com

Авторлар туралы ақпарат

Камиля Алтаева Жакипбековна — Әл-Фараби атындағы Қазақ ұлттық университетінің доценті, Әл-Фараби атындағы Қазақ ұлттық университеті, Алматы, Қазақстан Республикасы, e-mail: kamilya.altayeva@kaznu.edu.kz

Заманбек Раимкулов Маратович — Әл-Фараби атындағы Қазақ ұлттық университетінің магистратура студенті, Әл-Фараби атындағы Қазақ ұлттық университеті, Алматы, Қазақстан Республикасы, e-mail: raimkulov.zamanbek@gmail.com

Информация об авторах

Камиля Алтаева Жакипбековна — доцент Казахского национального университета имени Аль-Фараби, казахский национальный университет им. Аль-Фараби, Алматы, Республика Казахстан, e-mail: kamilya.altayeva@kaznu.edu.kz

Заманбек Раимкулов Маратович — студент магистрант Казахского национального университета им. Аль-Фараби, казахский национальный университет им. Аль-Фараби, Алматы, Республика Казахстан, e-mail: raimkulov.zamanbek@gmail.com