

**ЭКОНОМИКАЛЫҚ ҒЫЛЫМДАР**DOI: <https://doi.org/10.37788/2020-2/68-73>

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**Harmonization of the tax system of the Eurasian Economic Union member states  
in the context of economic integration**

**Annotation.** This article discusses the main possible directions for coordinating the tax policy of member countries of economic and monetary unions. The regulatory role of tax instruments in regional integration associations is assessed. The relevance of the article is due to the fact that with the acceleration of integration processes in various regions of the world, fiscal policy becomes particularly important. Therefore, the research of representatives of various scientific schools pays much attention to the analysis of the impact of the fiscal component on the economies of the member countries of the associations. At the same time, approaches to the organization of taxation within economic unions differ significantly. The activation of integration processes in the Eurasian Economic Union (EEU) necessitates the convergence of the legislation of the member States in the field of taxation. At the same time, the harmonization and unification of legislation on indirect taxes is particularly relevant, since these taxes have a significant impact on price formation and provide a significant part of budget revenues. According to the authors of the article, in the conditions of deepening integration in the EEU, a well-thought-out distribution of powers in the field of tax regulation between state and supranational bodies that ensure a consistent convergence of the tax systems of the participating countries, taking into account the economic situation and the interests of all members of the Association, becomes particularly relevant. Measures to ensure the elimination of double taxation within the Union are proposed. The authors conclude that it is necessary to harmonize the tax policies of the member States of the Eurasian Union. At the same time, the harmonization of taxation in the countries of the Union should become a condition for the formation of a currency zone on the territory of the EAEU.

**Keywords:** taxes, taxation, tax system, tax harmonization, economic integration.

**Introduction.** The tax system, which is one of the most important economic regulators, based on its functional purpose, acts as the basis of the financial mechanism of state regulation of the economy. Accordingly, the effective functioning of the country's economy depends on how well the tax system is built.

The main goal of the tax system can be defined as obtaining the highest possible level of state revenue within the established legislation. At the same time, the process of generating income should not contradict the process of ensuring sustainable and dynamic development of the national economy.

The tax system, being one of the main elements of a market economy, is a complex multicomponent structure. First of all, the tax system is considered as a set of financial relations that arise between the state and taxpayers in the process of forming the state budget, whose main source of income is taxes. Taxes, in turn, are the regulator of the market economy, the promotion and development of priority sectors of the national economy.

Another equally important component of the tax system is the tax mechanism, which is a set of methods of taxation, as well as regulatory and legislative acts. The next element of the tax system is represented by a set of tax authorities at the state and regional levels.

Each of these elements of the tax system has a certain impact on the effectiveness of the tax system. They should be considered in a complex and in interaction [1].

As is known, in recent years, initiatives to preserve mutual multilateral relations and create new structures in the post-Soviet space, of which Kazakhstan is a participant, have become widely known. The formation of the CIS, EurAsEC, CAC, SCO, and the development of the common economic space reflected the desire for joint cooperation and improving its effectiveness.

In this regard, it is necessary that the tax system of each of the member States of the Union is adapted to the new social relations and corresponds to the world experience.

**Materials and methods.** The theoretical basis for writing this article is the works and scientific developments of domestic and foreign scientists on the problem under study, as well as the materials of scientific conferences and seminars on reforming the tax system and improving the efficiency of its functioning.

The methodological basis of the research was General scientific and special methodological techniques and methods, namely: system approach, analysis and synthesis, generalization, induction method, graphic method, comparison method.

**Results.** The article reflects the results of the analysis of the actual and poorly studied problem of harmonizing the multilevel tax system of the member countries of the Eurasian Economic Union. This study, based on the totality of the theoretical and methodological justifications made and practical suggestions and recommendations, can be assessed as a completed study aimed at solving an important problem to improve the tax systems of these countries.

**Discussion.** Such economists and lawyers as: Bakaev A.S., Belobzhetsky I.A., Voznesensky E.A., Gorsky I.I., Gureev V.I., Danilevsky Yu.A., Dmitrenko T.M., Kozyrin A.N., Kramarovsky L.M., Larichev V.D., Narinsky A.S., Panskov V.G., Pepelyaev S.G., Ragozin B.A., Ryabchikov M.P., Zweibak devoted their works to the study and development of problems of improving the tax system and made a significant contribution to economic science Chernik D.G., Shatalov S.V. and others.

Conceptual issues of economic efficiency of taxation and control functions of the tax authorities developed and grounded theoretical features and practical implementation methods, taxation of domestic scientists and statesmen: Adambekova A.A., Bekbosynova A.S., Ermekbaeva B.J., Idrisovoj E.K., Intykbaeva S.J., Kazakovym A.B., by Omirbaev S.M., Sagadiyev K.A., Seidahmatova F.S., Tuneaway I.H., and Shynybekov D.A. and other.

The term «Harmonization of the tax system» means the systematization and unification of taxes, coordination of tax systems and tax policies of countries that are part of international regional groupings. Harmonization of the tax system is manifested in the creation of customs unions that unite a number of States that pursue a common customs policy [2].

Harmonization of tax systems involves: setting common goals and priorities in the field of taxation; development of mutually agreed views on mechanism and stages of forming an effective tax policy; development of tools for its practical implementation.

Among the priority areas of harmonization of tax relations are:

- convergence of the principles of building and functioning of tax systems;
- combination of tax interests and interstate harmonization of tax relations;
- formation of an effective mechanism for tax administration.

The goal of harmonizing the tax system is to improve it, which will contribute to economic growth and strengthen the Union's competitive advantages on the world stage.

At the same time, the EEU strategy in the field of tax policy is as follows:

- promoting competitiveness in world markets;
- ensuring tax neutrality and avoiding distortions;
- improving tax control over the activities of subjects of economic relations;
- harmonization of national tax legislation [3].

The harmonization process is carried out in stages. There are five main stages. The first stage is to identify areas of legislation requiring harmonization, areas within a particular industry, and issues of concern.

The second stage involves conducting a comparative legal analysis, which will result in the third stage, which involves determining the agreed lists of national legislative and other normative legal acts that are subject to harmonization. The fourth stage provides for the simultaneous adoption of harmonized acts.

The final stage is to control the implementation of decisions on harmonization issues. The effective functioning of the entire Association of economies as a whole depends on how well the tax system of all the member countries of the Customs Union is built.

An analysis of the tax systems of the member countries of the Eurasian community shows that almost all national tax systems at the initial stage of harmonization had common problems. Among the main ones, there is a wide list of tax benefits, uneven distribution of the tax burden, and unclear determination of the ratio of national and local taxes.

In general, the prospect of developing the tax system in the context of economic integration is primarily of interest due to possible changes in the latter's main parameters (the level of rates and the definition of the base). Often, the main parameters of the tax system are changed based on the strategic objectives set for it, which, in turn, are determined by the needs of the internal and external market conditions of the state. Taking into account this circumstance, it is important for the forecast of the development of the tax system of Kazakhstan in the future to understand how the previously selected model corresponds to the current situation, as well as whether other challenges will become relevant. It has already been noted above that for all the time of its development, the tax system of Kazakhstan was formed in accordance with the following requirements specific to a specific period of development of the national economy:

- 1) Adaptation of the tax system to the administration of new economic categories and institutions necessary for the establishment of market relations, such as enterprises with foreign capital, the stock market, etc.
- 2) Optimization of taxation of the oil sector as the main point of economic growth.
- 3) Increasing the investment attractiveness of the country, as well as increasing the level of savings and, consequently, domestic investment through the application of soft tax conditions.

All this indicates that the tax policy of Kazakhstan has so far been an active component of the stimulating monetary policy, which was necessary for an accelerated exit from the transit state of the economy. The first task, which required loosening the control of financial institutions in order to create conditions for adapting to taxation of new economic categories, most likely lost its relevance. The second task of optimizing taxation of the oil sector against the background of a sharp drop in energy prices, observed since mid-2014, and the subsequent economic downturn remains important, but further consideration of taxation of the oil sector as a stable source of tax revenue for the same reason seems irrelevant.

Based on this, the third task of increasing investment attractiveness due to comfortable fiscal conditions has become even more urgent. Thus, it is obvious that the current model of the tax system does not require a radical revision of the fundamental tasks. On the contrary, the commitment to the principle of low tax rates is intended to continue the implementation of Kazakhstan's competitive advantage in the Central Asian region, as well as among the EAEU and WTO member States. In General, Kazakhstan's tax space is currently characterized by a low burden on both the economy and the business sector in particular, in accordance with table 1.

Table 1 – Comparison of tax systems of the EEU member States

Indicators	Kazakhstan	Russia	Kyrgyzstan	Belarus	Armenia
Tax burden (total), % of GDP	13,5	28,7	21,0	29,8	22,0
The tax burden (the average for the business unit), %	28,6	48,9	29,0	52,0	20,4
Impact of taxes on business *	3,9	2,9	3,3	–	3,6
Impact of taxes on investment attractiveness **	4,0	3.1	3,4	–	3,3
Note: * – prevent absolutely, ** – reduce absolutely					

The tax burden indicator is calculated as the share of taxes paid by businesses and the population in GDP, thus clearly demonstrating that the economy is burdened with tax deductions. The coefficient is successfully applied in determining the effective tax burden, which calculates the threshold value of the optimal tax rate, within which the maximum return on taxation occurs.

As shown in the table, this model of Kazakhstan's tax system has made it currently the most liberal jurisdiction in the integration space with a steady improvement dynamic. It is important to take into account that such a liberal model of taxation, which is applied by Kazakhstan, is dictated by the need to maintain the competitiveness of the economy in terms of economic integration, in particular the EEU and the WTO.

In other words, low tax rates had the task of compensating for the lag of the Kazakh economy from integration partners in a wide range of other parameters (the cost of labor and capital, distance from the world ocean, outdated fixed assets). Initially, it was assumed that when Kazakhstan joins the Customs Union with Russia and Belarus, a soft tax policy will compensate for the mentioned lag in other parameters of competitiveness.

However, the expectation that comfortable tax conditions in Kazakhstan would cause a steady growth of foreign capital was not fulfilled. In recent years, this indicator has not shown significant results. Thus, according to the statistics Committee, the number of operating enterprises with foreign capital in Kazakhstan has remained unchanged over the past decade

It is noteworthy that the entire period under review was accompanied by a gradual reduction in the tax burden by reducing the rates of consumption taxes and income taxes. However, this did not cause a corresponding increase in foreign capital inflows. This fact once again confirms that the existence of a comfortable tax regime cannot guarantee the proper investment attractiveness of the economy, which also depends on many other parameters.

At the moment, low tax rates for Kazakhstan remain the main element of competitiveness in terms of economic integration with Russia, Belarus, Kyrgyzstan and Armenia, as there are a number of disadvantages in other economic parameters.

The competitiveness of Kazakhstan's manufacturing sector depends mainly on soft tax conditions. A striking example of this is the fact that the gradual increase in excise tax rates in Kazakhstan to the level of rates applied in Russia under the Treaty on the EAEU (sec. XVII «Taxes and taxation»), led to a decline in the profitability of some industries. Thus, after a two-fold increase in the excise tax rate for alcohol products in 2014, there was an immediate 24-percent decline in alcohol production in the same year.

Returning to the fact that the EEU and CIS countries have a whole range of different parameters of competitiveness, it is important to note that among the trading partners of Kazakhstan there are no less competitive tax jurisdictions, such as Georgia, Azerbaijan, and Armenia with a lower cost of labor and capital. In turn, Russia and Belarus together, despite less comfortable fiscal conditions, have a higher share of manufacturing in the economy, as well as a larger size of the economy, exceeding Kazakhstan's by nine times. Kazakhstan in this situation, with the average size of the economy by the standards of the CIS, at the same time

has a fairly expensive labor and capital, which at the moment justifies the need to continue the priority of a liberal tax policy. It is obvious that in this situation, Russia and Belarus, with higher tax rates, are interested in increasing the tax burden in Kazakhstan, in order to strengthen their own competitive advantages in the region. In this regard, there may be new challenges for Kazakhstan related to increased tax competition, especially in the context of economic integration within the framework of the EEU and the WTO [3].

The implementation of a unified and coordinated customs and tax policy will require the development of certain principles for the unification and harmonization of the tax systems of the EEU member States, the following principles can be recognized as fundamental: unanimity, proportionality and subsidiarity, and non-discrimination.

The principle of unanimity implies the development of common rules and mechanisms for taxation on the most important and significant tax issues. For example, the establishment of a single VAT payment mechanism based on the principle of «destination countries» allows leveling out the presence of different VAT rates on the territory of the EEU member States. However, proclaiming the principle of unanimity does not mean complete convergence on all tax issues. The construction of tax systems should take into account the specifics of regional development and be based on taking into account national interests and peculiarities of the country's development. Therefore, insignificant differences in the tax system of countries integrated into the EEU may be related to individual characteristics of national development and do not require their full unification. At the same time, participants in economic integration should show a certain interest in mutual convergence of positions on issues of tax regulation of the economy, if such convergence corresponds to their economic interests [4].

In accordance with the principle of subsidiarity, the EEU countries should not change the tax system without agreeing on the relevant changes with other parties to the agreement. Such law enforcement practices will lead to disunited measures of tax regulation and administration of integration processes within the community, which will ultimately affect the speed of convergence of the EAEU member States in the field of taxes and fees.

However, it should be noted that the principle of subsidiarity is most fully implemented within the EU. Within the framework of the EEU, the most effective way to unify tax legislation would be to establish common tax rules and regulations for the Contracting parties, taking into account the specifics of the legislation of all the EEU parties. However, in practice, it is quite difficult to achieve convergence on the most significant issues of taxation due to the fact that the vector of development of the tax systems of independent States that are members of the EEU is strictly tied to the current economic situation and prospects for economic development.

In the current conditions, the main goals of tax harmonization in the EEU in the short term should be to bring together positions on taxation of export-import operations, as well as to prevent discrimination in internal taxation.

The principle of non-discrimination does not allow excessive taxation of products (goods) originating from the territory of another EEU member state in order to protect the interests of national producers of goods. Taxation of goods originating and imported from the territory of the EEU member States is carried out according to the rules and conditions established for national producers of goods. Non-discrimination in taxation implies the removal of tax barriers and the unification of tax rules that provide for the freedom of movement of goods, capital and labor within the EEU. For example, in order to ensure the freedom of movement of labor within the EEU, the income of citizens of other countries that are members of the Union is taxed at a resident rate equal to 13 % [5].

Practice shows that it is quite difficult to consistently implement all the proposed principles when conducting state tax policy. This is especially difficult to do within the framework of harmonization of national tax systems, since the implementation of certain principles requires the simultaneous coincidence of many economic conditions. Therefore, the application of the system of taxation principles within the framework of unification represents a certain compromise. Within one national tax system, the application of tax principles is expressed in the fact that some taxes implement some principles, and other taxes implement other principles. Together, the use of all taxes allows the entire system of taxation principles to function. The model of a unified tax system should be built according to a similar scheme. Depending on the goals of harmonization, priority principles for building an effective tax system based on the existing national tax systems should be defined. All changes should be aimed at creating conditions under which the selected principles could be implemented.

**Conclusion.** It should be noted that at present, the EEU parties have done a lot for the tax Association. For example, a unified system of tariff preferences of the Customs Union and the EEU has been created, the purpose of which is to promote the economic development of developing countries. For such countries, as we know, the rates of import customs duties are 75 % of the rates of import customs duties of the Unified customs tariff. The preferential rate has a beneficial effect on business in developing countries.

An equally important aspect of tax integration is the integration of information systems of the EEU member States based on the exchange of tax information. For these purposes, the bodies of the EAEU member States signed a Protocol on the exchange of information in electronic form on October 8, 2014, which significantly improved tax administration and strengthened control over taxpayers. In 2015, Russia launched a service that allows the EEU countries to submit an application for the import of goods from the territory of a member state of the EEU, as well as information about the payment of indirect taxes. The exchange includes information about the payment of indirect taxes and tax benefits provided.

Thus, the convergence of tax administration norms and the organization of information exchange between the tax authorities of the EAEU member States should be considered as a positive construction aimed mainly at the harmonization and unification of their tax systems. Moreover, interaction on information exchange in the tax sphere is carried out both in the interaction of tax and customs services within the community of five States, and with international state organizations of third countries.

Tax integration is in its active phase, as evidenced by numerous recent regulations that provide for gradual convergence in the main areas of tax policy and the tax system as a whole. At the same time, the adopted normative and legal acts should be primarily aimed at improving indirect and direct taxation. In the area of indirect customs tariff and tax regulation, it is necessary to ensure maximum convergence of positions and unification of tax rules. In the area of direct income and property taxation, it is necessary to improve the coordination process between the EEU authorities in order to eliminate fiscal barriers and prevent discrimination [5].

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#### ***Экономикалық интеграция жағдайында Еуразиялық экономикалық одаққа мүше мемлекеттердің салық жүйесін үйлестіру***

Бұл мақалада экономикалық және валюталық Одақтарға мүше елдердің салық саясатын үйлестірудің негізгі мүмкін бағыттары қарастырылады. Өңірлік интеграциялық бірлестіктердегі салық құралдарының реттеуші рөлі бағаланды.

Мақаланың өзектілігі – әлемнің түрлі аймақтарындағы интеграциялық үдерістердің жеделдеуі мен фискалдық саясат аса маңызды болып отыр. Сондықтан, әртүрлі ғылыми мектеп өкілдерінің зерттеулерінде фискалдық құрамдастардың түрлі қауымдастықтарға мүшеелдердің экономикасына әсерін талдауға көп көңіл бөлінеді. Сонымен қатар, экономикалық одақтар да салық салуды ұйымдастыру тәсілдері айтарлықтай ерекшеленеді. Еуразиялық экономикалық одақтағы (ЕАЭО) интеграциялық үдерістердің жандануы мүше мемлекеттердің салық салу саласындағы заңнамасын жақындастыру қажеттілігін негіздейді. Сонымен қатар, жанама салықтар туралы заңнаманы үйлестіру және біріздендіру әсіресе өзекті, өйткені бұл салықтар баға белгілеуге айтарлықтай әсер етеді және бюджет кірістерінің едәуір бөлігін қамтамасыз етеді. Мақала авторларының пікірінше, ЕАЭО – даинтеграцияны тереңдету жағдайында қатысушы елдердің салық жүйелерін дәйекті жақындастыруды қамтамасыз ететін мемлекеттік және ұлттықтан жоғары органдар арасында салықтық реттеу саласындағы

өкілеттікті бөлу жүргізіледі. Сонымен қатар, экономикалық жағдайды және ЕАЭО барлық мүшелерінің мүдделерін ескере отырып, салық жүйелерін үйлестіру мәселелері ерекше өзектілікке ие болады. Одақ шеңберінде қосарланған салық салуды жою бойынша шаралар ұсынылады. Авторлар одақ елдерінде салық салуды үйлестіру қажеттілігі туралы қорытындыға келеді, бұл ЕАЭО аумағында валюта аймағын қалыптастыру үшін сақталуы қажет шарт болуы тиіс.

**Түйіндісөздер:** салықтар, салық салу, салық жүйесі, салықтық үйлестіру, экономикалық интеграция.

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### **Гармонизация налоговых систем стран-членов Евразийского экономического союза в условиях экономической интеграции**

В данной статье рассматриваются основные возможные направления координации налоговой политики стран-членов экономических и валютных союзов. Оценена регуляторная роль налоговых инструментов в региональных интеграционных объединениях. Актуальность статьи обусловлена тем, что с ускорением интеграционных процессов в различных регионах мира фискальная политика становится особенно важной. Поэтому в исследованиях представителей различных научных школ большое внимание уделяется анализу влияния фискальной составляющей на экономики стран-членов различных ассоциаций. В то же время подходы к организации налогообложения в экономических союзах существенно различаются. Активизация интеграционных процессов в Евразийском экономическом союзе (ЕАЭС) обуславливает необходимость сближения законодательства государств-членов в области налогообложения. В то же время гармонизация и унификация законодательства о косвенных налогах особенно актуальна, поскольку эти налоги оказывают значительное влияние на ценообразование и обеспечивают значительную часть доходов бюджета. По мнению авторов статьи, в условиях углубления интеграции в ЕАЭС происходит распределение полномочий в области налогового регулирования между государственными и наднациональными органами, обеспечивающими последовательное сближение налоговых систем участвующих стран. При этом вопросы гармонизации налоговых систем с учетом экономической ситуации и интересов всех членов ЕАЭС приобретают особую актуальность. Предлагаются меры по устранению двойного налогообложения в рамках союза. Авторы приходят к выводу о том, что в странах союза необходима гармонизация налогообложения, содействующая формированию валютной зоны на территории ЕАЭС.

**Ключевые слова:** налоги, налогообложение, налоговая система, налоговая гармонизация, экономическая интеграция.