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Chefredakteur:

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Korrektur:

Andreas Becker

Gestaltung:

Peter Meyer

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Editorial office:

ORT Publishing
Schwieberdinger Str. 59
70435 Stuttgart, Germany

Tel.: +49(711)50432575
Fax: +49(711)50439868

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Section 16. Science of law

Zhatkanbayeva Ayzhan
Doctor of Law, professor
al-Farabi Kazakh National university

Nazgul Tuyakbaeva
PhD, associate professor
al-Farabi Kazakh National university

Problems and perspectives of national tax system harmonization

Harmonization — it is a joint working out of separate decisions and law principles, co-ordination of ideas and approaches. Processes of harmonization which happens during the interstate economical integration, should be implemented consistently, coherently and synchronously. Therefore, it is appropriate to allocate another function of the tax — Integrating, which is aimed to regulate foreign trade and external economic operations.

Major principles of harmonization:

- The adoption of harmonized regulations in synchronous manner;
- consistency of the legal regulation;
- priority of international agreements over national law of the country;
- Sequence of the various stages of harmonization;

There are five major stages of harmonization process.

The First stage — identification of spheres and sectors of the legislation listed in private sector, and problematic questions requiring harmonization.

The Second stage — comparative-legal analysis.

The result of the analysis is The Third stage — identification of agreed lists of national laws and other legal acts, which are subject for harmonization.

The Forth stage — adoption of harmonized acts in synchronic order.

The Fifth stage — analysis and control of the implementation of decisions and issues of harmonization.

Personal initiative of states and signed international agreements are the bases for harmonization.

The base of harmonization is independence and voluntariness of states in determining the depth and direction of participation in process of harmonization, convergence and unification of national tax legislation, its graded and progressive realization. The aim of harmonization is to establish a standard procedure for regulating tax relations between the countries¹.

Currently Kazakhstan is one of the most active members among EAEC countries. And one of the most actual problems of relations between the participating countries is harmonization of tax systems in EAEC countries.

To create the real conditions of the harmonization of national tax systems of the EAEC participating countries on the priority level has been made deep analysis and carried out a detailed study of the tax laws of each state in terms of the level of development of the tax system, disadvantages and advantages.

As the following step planned in advance was provided the identification of differences and similarities, the comparison, the use of the positive aspects of the tax laws of each country for their harmonization.

The Council of Heads of Government decided to form a Council of Heads of Tax Services (CHTS) of the Republic of Kazakhstan, the Republic of Belarus, the Russian Federation, the Kyrgyz Republic and the Republic of Tajikistan for coordination of tax services. Council of Heads of Tax Services, which now operates under the Integration Committee of the Eurasian Economic Community, according to the Decision of the EAEC Integration Committee of 20.10.01 № 27 is the legal assignee of the Council of Heads of Tax Services of the member states of the agreement of 29.03.96, which is established in accordance with the Decision of the Council of Heads of Governments at the international council of the Republic of Kazakhstan, the Republic of Belarus, the Russian Federation and the Kyrgyz Republic "on basic principles of interaction of tax services of states — members of Agreement signed on 29.03.96 year" of 01.22.98 year № 4. CHTS is a subsidiary body that reports directly to the EAEC Interstate Council².

The main aspects and principles of tax administration are the following:

- improvement of the machine of the tax authorities, namely, their organizational structure;
- reduction of tax benefits;
- establish common rules to ensure compliance with documented information about the taxpayer to a particular person;
- improving control over the observance of the tax legislation of the countries, the suppression of economic operations "in shadow";
- codification of rules, improvement of rules governing taxpayers and tax administration;
- organization of work in relation to operational dissemination of information to taxpayers about the currently effective legislation and clarification of the application of these legal rules;
- development of information technology in the tax system³;
- unification of rules and regulations in the area of control of transfer pricing;

¹ Tax systems of foreign countries: teaching manual/I. A. Drozhzhina, L. V. Popova, B. G. Maslov M. Service and Deal, 2008.

² <http://www.evrazes.com/docs/view/341> Official EAEC website

³ Decision #75 EurAsEC Integration Committee "on the basic principles of harmonization of tax administration in the states of the Eurasian Economic Community" (adopted in Moscow 05.04.2002)

<i>Momot Tatiana Valerievna, Yu Jiangbo, Teslenko Roman Yuryevich</i>	
Accounting information security in the system of economic security of enterprise providing	123
<i>Terovanesov Mykhail Rumeljevich</i>	
Indicative method of estimation of inertance of higher education's development.	125
Section 16. Science of law	128
<i>Zhatkanbayeva Ayzhan, Tuyakbaeva Nazgul</i>	
Problems and perspectives of national tax system narmonization	128
<i>Petrow Dmitrij Evgenevich</i>	
Methodische Bedeutung der Untersuchung der Integration und Differenzierung im Rechtswesen	129