

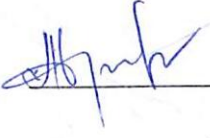
**MINISTRY OF EDUCATION AND SCIENCE OF  
THE REPUBLIC OF KAZAKHSTAN**

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**THESIS WORK**

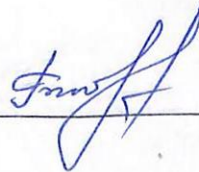
**Theme: «Development of tax system in modern Kazakhstan»**

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## **Abstract**

Tax system is the main tool to generate financial source for competitive existence of any state. Development of the economy of any country and business units growth mostly based on tax system of the country and on existence of favorable conditions. On the other hand, Small and Medium sized enterprises is the main indicator of economy development. The current study uses regression analysis for analyzing the relationship between tax system and SME, measured in amount of taxes by SMEs and number of SMEs registered in country. Additionally, using a sample of 52 small and medium business owners, we indicate the needs of business owners and the main reasons of possible tax non – compliance in country. Based on this study, we offer discussion of why these findings are relevant and make some recommendations.

## **Абстракт**

Налоговая система является основным инструментом для создания финансового источника для конкурентного существования любого государства. Развитие экономики любой страны в основном основаны на налоговой системе страны и на существовании благоприятных условий. С другой стороны, малые и средние предприятия являются основным показателем развития экономики. В текущем исследовании используется регрессионный анализ для понимания взаимосвязи между налоговой системой и МСБ, измеряемый в размере налогов уплаченных МСБ и количества в стране. Кроме того, используя образец из 52 владельцев малого и среднего бизнеса, мы указываем потребности владельцев бизнеса и основные причины возможного отказа от налогов.

## **Абстракт**

Салық жүйесі кез келген елдегі бәсекеге қабілеттілігін қамтамасыз ету үшін қаржы құралдарын құру үшін негіз болып табылады. Салық жүйесі, шағын және орта кәсіпорындардың экономикасы дамуының негізгі көзі болып табылады.

Қазіргі жұмыс кіші және орта кәсіпті және есалық жүйесінің қарым қатынасын зеріттейді. Сонымен қатар, біз шағын және орта бизнестің 52 иеленушісіне сұрақ қою арқылы, олардың қажеттілігін және базалық салықтан шығу мүмкіндігін білеміз.

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## **LIST OF ABBREVIATIONS**

SME – Small and medium sized enterprises

CIT – Corporate income tax

IAS – International Accounting Standards

OECD –Organisation for Economic Co-operation and Development

GDP – Gross domestic product

RoK – Republic of Kazakhstan

## **Introduction**

The Republic of Kazakhstan (hereinafter – “RoK”), passed through all bad times of economy transition and currently working on innovation strategy aimed to developing the economy. Among of the steps for this task implementation the most important one is the efficiency development of economy based on requirements of modern developing country system.

For both developed and developing economy main financial source for existence is tax. In order to effectively establish its system, every state should receive enough funds. However, while imposing tax rates and generating funds to the budget, it is important to remember about payment abilities of taxpayers in economy.

The role of taxes in state can be described as the most important tool for effective regulation, national defense and globalization processes. On the other hand, development of economy based on growth of internal business units. Therefore, the research work of this situation of the tax system and determination of impacts of its key innovations on the economy of Kazakhstan is an objective necessity. In this topic, economy of modern Kazakhstan represented through the operational activities of small and medium sized enterprises (hereinafter “SME”).

In accordance with previous studies of this relationship in another countries, main factor in leading all taxpayers to properly meet all tax liabilities in time is the introduction of an effective tax system and the development of a favorable tax code, for both taxpayers and government. In order to improve its internal economy, Kazakhstan should regulate the strong relationship between the state and the taxpayer.

### **The main purpose**

The main purpose of this paper is to analyze the relationship between tax system development process and economy of RoK represented through the operational activities of SME.

In order to achieve the aim we set several objectives:



1. It is essential to understand the meaning of SMEs and tax system developing process in economy, recent changes in the tax code, which will help to identify the main motivations and reasons of development / stagnation of operational activities of the SMEs;
2. In order to understand the general situation in Kazakhstan market, we will determine the needs and the problems of SME representatives;
3. Moreover, during the research we will determine current advantages that Kazakhstan tax system and tax code can provide to SMEs as for taxpayers;

### **What is research question?**

Research questions of this paper is examining the impact of the tax system on operational activities of SMEs, establishment of attractive tax system of Kazakhstan, as well as considering future improvements of tax code in specifically development of internal economy of Kazakhstan.

### **Statement of Research Hypothesis**

H<sub>0</sub>: Tax system would *not* have an impact on SMEs operational activities in Kazakhstan;

H<sub>1</sub>: Tax system would have negative effect on SMEs operational activities in Kazakhstan.

### **Methodology**

For gaining effective conceptual framework of this research, a mixed methodology adopted. Data for this paper work was collected from both primary and secondary sources. The qualitative part of my work uses questionnaires. The questionnaire prepared in both English and Russian languages, due to the fact that most of respondents preferred Russian

questionnaire most of them printed in Russian. As an example of properly constructed questions, questionnaire of Ojochogwu W.A. (2012) “Factors That Affect Tax Compliance among Small and Medium Enterprises (SMEs) in North Central Nigeria” was used. We distributed 68 questionnaires, 52 of them we received back and 16 not. Most of them are reliable for research conduction.

For the quantitative part of the research we used trend analysis and simple regression analysis on secondary data. Tax system and its effect will be measured at Kazakhstan tenge (taxes and payments which classified as obligatory from SMEs to the state budget of Kazakhstan) and measurement of SME operational activities will be in thousands (number of SMEs in Kazakhstan) from 2007 to 2017.

The major secondary data sources are tax codes, articles, variety of publications and SMEs official web sites. The main sources of statistical information about SMEs in Kazakhstan are the Database of the National Bank of Kazakhstan and the Statistics Agency of the Republic of Kazakhstan.

## 1. Theoretical background

### 1.1 Literature review

For the beginning, we read articles related to tax system and foreign companies of Kazakhstan. All of the articles listed below are related to the tax policies of other countries, tax system, performance of SMEs and government intervention process. All of these factors are vary from country to country based on specifications and local requirements.

*Table 1. Literature review*

<b>No.</b>	<b>Year</b>	<b>Author(s)</b>	<b>Title</b>	<b>Methodology</b>
1.	2012	Ojochogwu Winnie Atawodil & Stephen Aanu Ojekal	Factors That Affect Tax Compliance among Small and Medium Enterprises (SMEs) in North Central Nigeria	Qualitative research (primary data). Work is based on SMEs in Zaria, North-Central Nigeria. The aim is evaluating factors that encourage non-compliance with tax obligation by SMEs. SMEs were surveyed based on production line of business.
2.	2001	Will Barlett and Vladimir Bukvic	Barriers to SME Growth in Slovenia	Sample survey conducted among small firms in Slovenia. It was based on Econometric analysis. Paper discussion includes policy impositions and confirmed negatively relation between size and growth of firm.
3.	2008	Hijattulah Abdul-Jabbar, Jeff Pope	The Effects of the Self-Assessment System on the Tax Compliance Costs of Small and Medium	In this paper work survey questionnaire option implemented. Authors use the current estimates in analysis. By this option, self assessment

			Enterprises in Malaysia	system highly affect on tax compliance costs of businesses.
4.	2007	Jousten, Alain	SMEs and the tax system: What is so different about them?	This thesis work focuses on some tax policies which directly relates to SMEs. Authors in the end concluded, that the main identifications of firm size and growth is the costs related to tax compliance and tax administration.
5.	2015	M. Arzayeva1, A. Mustafina1 & D. Sadykhanova1	Modern Tax System of the Republic of Kazakhstan	Current article highlighted the importance of globalization process of Kazakhstan. As the example there are taken developed countries which experienced economic recession periods and can serve as example of globalization process tendencies. Modern tax system of Republic of Kazakhstan is very important for further growth of small and medium businesses in our country.
6.	2012	Ojochogwu Winnie Atawodil & Stephen Aanu Ojekal	Relationship between Tax Policy, Growth of SMEs and the Nigerian Economy	This work used survey method which include interviews, questionnaire distribution along with past record, past publications and books. Nigerian economy affects

				highly on tax policies, growth of SME
7.	2013	Lemuria Carter	The role of security and trust in the adoption of online tax filing	304 respondents were asked whether they use e-filing tool. Questionnaire also includes administrative and compliance questions. Based on them, most of respondents do not use e filing due to the technical issues.
8.	2008	Pope, Jeffrey and Jabbar, Hijattulah	Tax compliance costs of SMEs in Malaysia: policy implications	Study of this work related to Malaysian SMEs operational activities, their tax burden, administrative costs and necessities from government. They concluded that policies for taxation of SMEs should be based on special tax regimes.
9.	2015	Stevan Luković	The impact of globalization on the characteristics of European countries' tax systems	Objective of this work to identify the impact of globalization process and competition on taxation characteristics of countries in Europe.
10.	1993	Ben Lockwood, Alan Manning*	Wage setting and the tax system theory and evidence for the United Kingdom	Authors want to analyze effect of UK tax system changes on earning distribution. In order to support this position, empirical evidence was presented.

Source: prepared by author

All of these articles were very useful and valuable for research work. It was interesting to read cases of other countries from tax perspective. Work of Ojochogwu Winnie Atawodi and Stephen Aanu Ojeka motivated us while setting hypothesis and objectives of this work. Methodology also derived from these works, as most effective way of analysis. List of articles, which analyze relationship between tax system and SME performance was very useful for research of Kazakhstan case.

### **1.2 The meaning of SME, its types and functions.**

Almost all huge companies began as small or medium enterprises. In this regards SMEs is the huge corporations of tomorrow. Based on Aryeetey & Ahene, (2004) SMEs are concerned as business unit, which mostly contribute small investments and business plans, which otherwise will not take place anywhere else. In this regards, economies like Kazakhstan which develop each year, should pay attention to its internal sector of economy by creating best conditions to the growth of SMEs. This may include consolidations of strengths that will serve as business success, and solution of the problems/issues threatening the existence and advancement of small and medium enterprises (Chu, Kara & Benzing, 2008). Smatrakalev (2006) said that such process includes developing internal savings for investment, important contribution to gross domestic product, increased production of raw materials produced in Kazakhstan, unemployment recession, and huge intervention from government side to poverty reduction. All of these steps can be done by supporting of internal business, development of technologies, diversification of production process and attracting more investments. In addition, SMEs have a huge advantage due to the fact, that they are able to reach the distant corners of the country unlike the large corporations. Because of this, government should adopt effective tax policy and ensure the society for compliance and constant economic growth.

As we mentioned above, the revenue received from the taxation of both individuals and legal entities is an important part of income for government. For developing economy like Kazakhstan, it is important to remain competitive. In our country, taxes the main source of money used for implementations of projects aimed to infrastructure provisions, which includes roads, supplies of water and power. Everything is to create favorable environment in which start up projects may develop easily and in turn provide economy growth.

Evolution process uncertainty and innovations are the main factors of SMEs. Individual who want to manage SMEs should know basic requirements and have knowledge about production process. (Olorunshola, 2003).

Olorunshola (2003) explains that ownership structure of SME is usually simple to manage. SME have a small employees number and based on statistics, low educated owners.

In accordance with the citations of Hanefah, Ariff, & Kasipillai (2002), large manufacturing companies order some goods from SMEs, in this regards, the productions of SMEs usually related to labor intensive. SMEs requirements with respect to the beginning business costs are lower and easier than for large companies (Akinsulire, 2010). Managers' decision in SMEs usually subjective, it is based on the fact that people who manage the business, also control it. On the other hand, informal relationship establishment is one of the characteristics of this type of business. In addition, it is very interesting that this sector may include businesses from small online shops to huge manufacturing companies with experienced professionals. SMEs also vary in organizational form of business, it is may be in the form of sole proprietorships (even without employees), small enterprises or corporations. This always results means that each of them will have different obligations in financing and tax compliance for the enterprise.

The following factors are the main, which help to identify the SMEs

- Staff number;
- annually turnover or balance sheet.

*Table 2. SME determinants*

<b>Company type</b>	<b>Staff number</b>	<b>Turnover</b> Or	<b>Balance sheet (BS)</b>
Medium-sized	< 250	≤ € 50 million	≤ € 43 million
Small	< 50	≤ € 10 million	≤ € 10 million
Micro	< 10	≤ € 2 million	≤ € 2 million

Source: [http://ec.europa.eu/growth/smes/business-friendly-environment/sme-definition\\_en](http://ec.europa.eu/growth/smes/business-friendly-environment/sme-definition_en)

Based on worldwide economy experience, any country which want to achieve innovations will support SME growth. SMEs have greater competition and because of this have more benefits in diversity of production and productivity growth. This sector specified in most cases as productive, but in the other hand every single economical and political failures in country influences on their further operations and life cycle. Improvements of state support for SMEs, infrastructure development and direct support from government side will lead to the economic development and growth (Avolio, n. d, Beck, Demirguc-Kunt & Levine, 2005; Chu, Kara & Benzing, 2008).

### **1.3 Tax system, taxation of SMEs**

Tax system is one of the main tool of existence of any state and its tasks can be described as follows: the core of tax system and the equality with the monetary policy (Holban, 2007). Generally, in course of choosing tax policy and generally system it is important to rely on both of two type of instruments: 1) ability to work under special tax regimes and 2) wishing to support small businesses and continuously motivate them to grow. The incentives to support such projects include the lowering or even exemptions of corporate income tax rates, special tax regimes and relieves for small businesses.



While fulfilling the income received function, effectively imposed tax system should have a great affect on minimizing the negative impact on resource allocation, and fairly relocation of tax burden on taxpayers from different classes of society (Bolnick, 2004). According to Slemrod, J. (2007) the situation of country should be highly analyzed before signing any tax policy and tax system in order to be sure that this system will work properly.

For developing economy as Kazakhstan, the tax system must be efficient enough to raise savings of society, to attract investments for start ups and highly appreciate social responsibility. To receive taxes timely and accordingly, government should not forget to provide good infrastructure, sufficient workplaces, reduce unemployment in economy, realize the productive sectors of the economy, have positive influence for imports and exports, and raise public revenues from non-oil sources (Punch, 2007).

There are two major theories of tax: ability to pay principle and the equal distribution principle. One of them states equality and second one states fairness. Based on ability to pay, taxpayers should pay taxes only if they are able to do so. While equal distribution principle says that income and everything identical to revenue should be taxed at a fixed percentage. Which means that taxpayers who receive more money and buy more products should pay more taxes, but will not pay a higher rate of taxes (Gabay, Remotin, & Uy, n.d 2007)

Shahroodi, (2010) thought that in order to establish efficient tax system, the tax policy needs to be adequate. It is about tax rates, which appropriate and rational, the tax authorities are more effective. Burden of the poor people should be lower, anti-corruption projects and tax evasion should be much more effective. In other words, tax system should be in that way to highly affect SME and simultaneously lead them to voluntary compliance. Yaobin (2007), wrote that special tax regimes in countries for SMEs may be a good policy instrument for decreasing the cost of collection. Usually, government should

make an intervention in order to help keep balance between tax compliance and social benefits. Tax regimes should be simple, with consistency and decrease uncertainties which raised for taxpayers and also improve motivation for self-voluntary compliance (Kasipillai, 2005).

### Theories of Tax system

In worldwide economy we have various statements and opinions about appropriate way to improve tax system. Based on experience of developed economies (Feld & Frey, 2007) most of establishments will not pay taxes without huge motivation to pay. Some think that the effective way is to increase incentives (Feld & Frey, 2007) others claims that it is better to increase penalties and establish punishments. In this regards, tax compliance theories classification divided into two: economics based theories and psychology based theories.

#### *Economic Based Theories*

In other words, the deterrence theory, it places a huge accent on incentives of taxpayers. This theory shows that most of taxpayers always influenced by some motives. For example of such incentives, may be economic motives which characterized by maximization of profit, minimization of liabilities or even the possibilities of detection. By this thoughts they analyze many alternative ways for compliance. In case of detection they will be able to analyze sufficient punishments and harm to their business, and will choose to be in compliance. This process aslo known as “playing the audit lottery” by Trivedi and Shehata (2005). Based on above facts, according to this theory, in order to improve tax compliance in any country, audits, penalties and strong punishments for non-compliance should be imposed.

#### *Psychology Theories*

On the other hand, the psychology theories have a vice versa opinion with respect to the taxpayers. This theory states that most of the taxpayers will be in tax compliance

and will report all obligations because of their strong psychological factors. This theory strongly focus on taxpayers' moral feelings and ethics. In addition, it suggests that even the probability of such factor is low, taxpayer may be in tax compliance. It is the fully opposed to economic theory, because it suggests to raise tax audits, penalties is the solution to tax compliance issues. Psychology theories pay attention to the moral and focus on individual's relation to tax systems by improving them.

Based on answers of distributed questionnaires, Kazakhstan economy cannot implement psychology theory. Almost all respondents confirmed that they would not pay taxes, if there is no penalties or fines to this. They rather will stay in informal sector of economy or not report any income, in case of assurance that there is no any punishment imposition. It means that our society do not ready for such motivation for tax compliance. For implementation of this kind of theory, we need to establish good relationship between government and taxpayers.

Even tax compliance theories divided into two, there are so many opinions related to the tax system of the country. In the Table 3, we can see opinions of authors about the taxes, tax system, which is not included in theories mentioned above.

*Table 3. Tax system*

<b>No.</b>	<b>Author(s)</b>	<b>Definitions</b>
1.	V. D. Melnikov (2001)	«...Compulsory payments imposed by the government, levied in identical sizes and in a timely manner.» (p.116)
2.	Adam Smith (1904)	«...Every tax payment, is to the person who pays it a badge, not of slavery, but of liberty.» (p.665)
3.	I.I. Kucherov (2006)	«...Principle-based system of legal regulated public relations that emerge due to the establishment and levy of taxes and fees.» (p.124)
4.	A.V. Bryzgalin (2002)	«...Interconnected community of all existing public relations, including economic, political, organizational, and legal in the field of taxation.» (p.324-325)

5.	V.N. Ivanova (2004)	«...Complex legal, socioeconomic, and political phenomenon of public life» (p.69-73)
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Source: Prepared by author

One of the opinions, which most effectively describes RoK tax system in whole of the existence is the words of V.N. Ivanova (2004).

#### **1.4 New Tax Code of the Republic of Kazakhstan, main changes with respect to SMEs.**

##### *Principle of Good Faith*

One of the main importance of new Tax Code is the imposed process of good faith. It was introduced to provide the following steps in taxation process:

- Assumed that the all taxpayers will act ethically with best intensions;
- Everything which is not clear in new tax code, automatically will be interpreted favor of the taxpayer;
- Tax authorities will be obliged to act as a policy and set tax violations;
- In case taxpayer relied on taxation clarifications of tax authorities and then cancelled it, he will be obliged only for unpaid tax amount, not additional penalties or fines.

The main aim of this introduction, is the balance achievement between the interests of taxpayer and government. But for now, it is early to say something about outcomes, we will see in subsequent years how this principle may be effective applied on practice.

Also from 2020 year, it is planned to impose an action limitation period from 5 to 3 years for SMEs.

The main goal of new tax code is the development of small and medium-sized businesses. New tax regime come into the force from January 1, 2018. Kazakhstan's SMEs will be able to use a new, more favorable tax regime - a regime based on a fixed deduction (Tax code of RoK, 2018). This regime makes it possible to deduct 30% of the proceeds

from the revenues of the taxable base, without confirming such deductions. Conditions for its application:

- marginal revenue per year - 12,260 times the minimum wage or 346,761,840 tenge in 2018;
- the maximum number of employees is 50 people (Tax code of RoK, 2018).

The Tax Code of Kazakhstan 2018 provides for new benefits for certain taxpayers. One of the interesting exemption is for taxpayers who carry out electronic commerce of goods (for example, trade in goods in the instagram). Revenues from e-commerce are exempted from CIT and IAS by 100%. This privilege will be valid until 2025.

Also, some rates were lowered, for example:

- The rate for individual entrepreneurs working under the patent has been reduced from 2 to 1%.
- The social tax rate has been reduced by 1.5% - from 11 to 9.5% (until 2025) (Tax code of RoK, 2018).

## 2. Methodology

As mentioned above, in order to implement effective research work, we used quantitative and qualitative analysis based on both primary and secondary sources.

We were motivated by works of authors who already done identical research work in case of other countries such as Nigeria, Slovenia, Malaysia and some European countries. Most valuable works, based on which methodology chosen listed in Table 4 below.

*Table 4. Literature methodologies*

<b>Qualitative research</b>	<b>Quantitative research</b>	<b>Both</b>
Ojochogwu W.A. and Stephen A. O. "Factors That Affect Tax Compliance among SMEs in North Central Nigeria"	Jousten, Alain "SMEs and the tax system: What is so different about them"	Will Barlett and Vladimir Bukvic "Barriers to SME Growth in Slovenia"
Hijattulah Abdul-Jabbar, Jeff Pope "The Effects of the Self-Assessment System on the Tax Compliance Costs of Small and Medium Enterprises in Malaysia"	M. Arzayeva, A. Mustafina & D. Sadykhanova "Modern Tax System of the Republic of Kazakhstan"	Ben Lockwood, Alan Manning "Wage setting and the tax system theory and evidence for the United Kingdom"
Ojochogwu W.A. and Stephen A. O. "Relationship between Tax Policy, Growth of SMEs and the Nigerian Economy"	Pope, Jeffrey and Jabbar, Hijattulah "Tax compliance costs of SMEs in Malaysia: policy implications"	
Lemuria C. "The role of security and trust in the adoption of online tax filing"		
Stevan Luković "The impact of globalization on the characteristics of		

European countries' tax systems"		
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Source: prepared by author

As we can see from Table 4, only two works out of ten used both qualitative and quantitative methodologies. Most research works based on qualitative method using surveys and interviews. In our case, we use both methods along with trend analysis, because all necessary secondary data is available with respect to Kazakhstan.

Primary source data collection is important for further recommendations and current necessity determination from SMEs prospective. Secondary data collection and trend analysis implementation is useful for determination of whether positive or negative changes are take place during the last decade. Moreover, the last, but not least qualitative research method using regression analysis help us to test our hypothesis.

### **3. Findings and Analysis**

#### **3.1 Trend analysis**

While growth process of SMEs in any country, they face a lot of problems. In most of the cases the problems are the same. For example, Organization for Economic Co-operation and Development (OECD) conducted survey for Turkism SMEs in 2004. Based on their research, their SMEs suffer from poor tax policy, no access to finance from the government side, weak know-how and bad level of technology, and so many others. (Aderemi, 2003) (Jan, n.d.) Uzor (2004) stated that the mentioned SME's problems in developing countries are not the main one, but also it should include additionally market conditions. In addition, poor protection of property rights, not sufficient knowledge of tax authorities, bureaucracy issues in country, corruption in government level, lack of new technologies are main reasons of SMEs failure. Other general factors are inflation, huge debts, liabilities of the nation, lack of business education and competing environment. One of the main problem is the cosmo high costs of operating with lack of clarity and corruption, and no any support for the SMEs sector by government and tax authorities, (Oboh 2002; Okpara 2000; Wale-Awe 2000).

For today, in Kazakhstan registered almost 410 thousand subjects of SMEs, please refer to the Table 5 below. In the structure of SMEs there is a domination of individual entrepreneurship, engaged in commercial activities and spheres that do not require high qualification. Based on analysis of statistical agency, the popularity of entrepreneurship in the Kazakhstan generally increasing, but the pace of activity is quite small, the levels of entrepreneurial activity in Kazakhstan are half the world average.



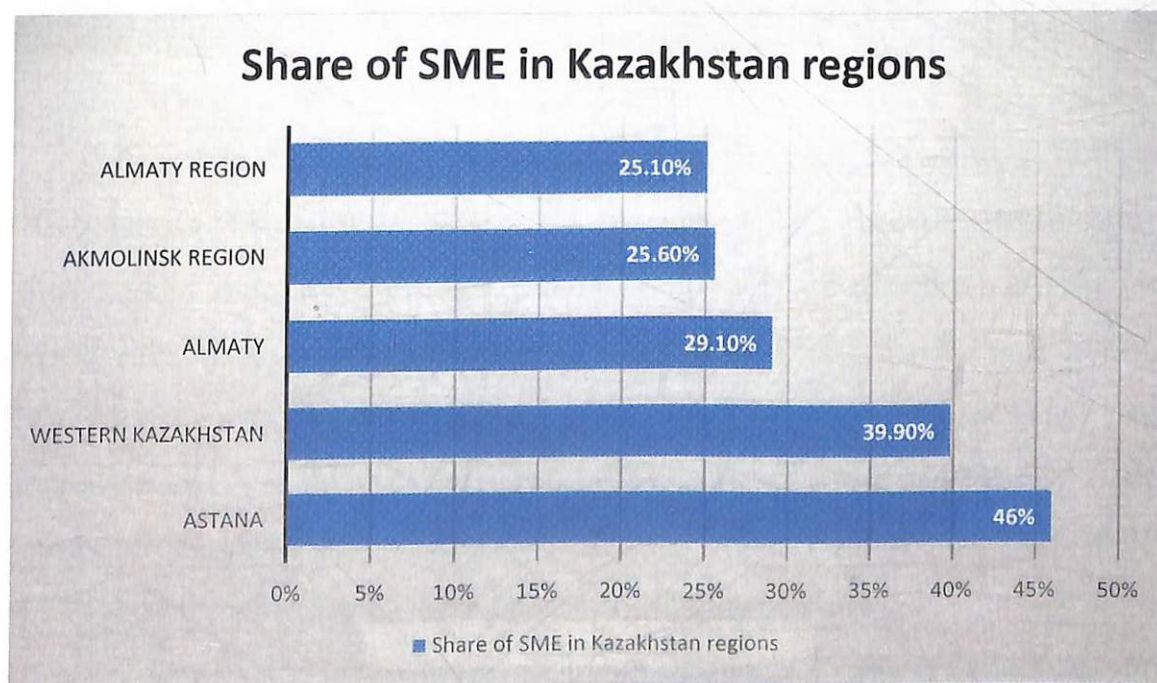
Table 5. Number of SMEs registered in Kazakhstan

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Small	253	268	282	271	284	301	322	336	351	374	403
	689	580	503	160	888	305	121	422	229	912	862
Medium	12	12	13	13	14	14	14	14	6 572	6 502	6 432
	595	792	153	479	134	289	427	936			
Total	266	281	295	284	299	315	336	351	357	381	410
	284	372	656	639	022	594	548	358	801	414	294

Source: <http://stat.gov.kz>

Among the regions, the greatest influence of SMEs in the formation of a gross regional product is observed in Astana - 46%, Western Kazakhstan (40%) and Almaty (29%). Percentage distribution of SMEs in Kazakhstan specified in the Figure 1 accordingly.

Figure 1. Share of SME in Kazakhstan

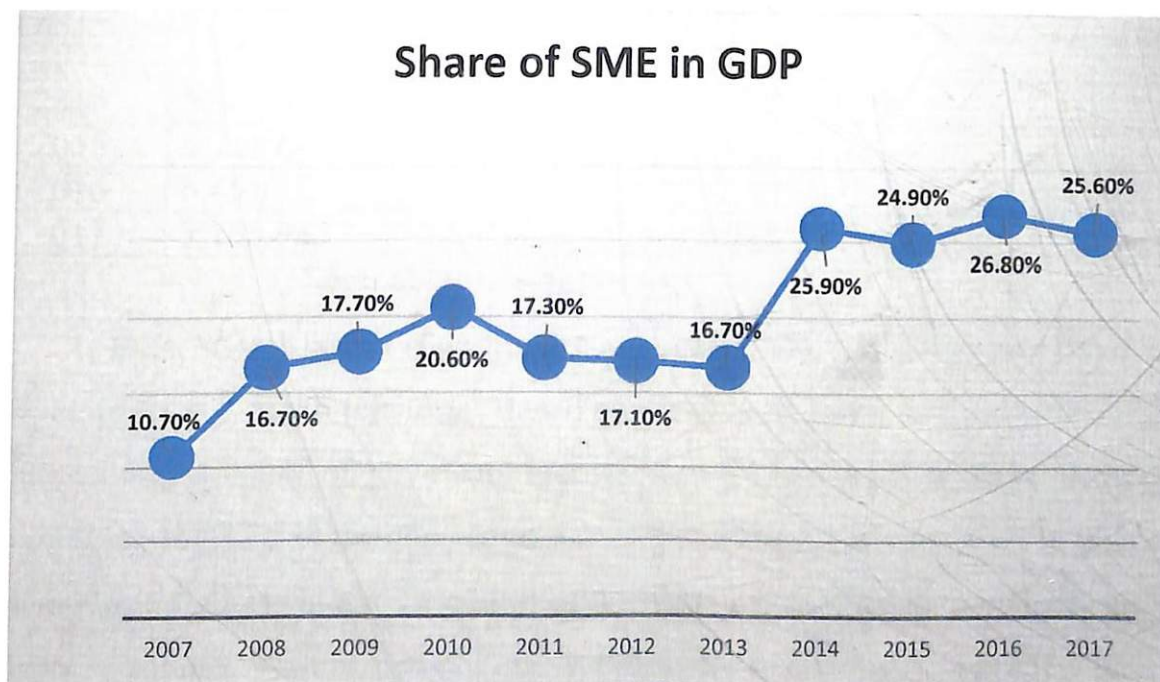


Source: <http://stat.gov.kz>

The European Charter for Small Enterprises, have a main aim related to the SMEs tax system establishment process. Based on this aim, tax system should be imposed in order to success start up implementations, expansions of business units, set favorable conditions for production and best taxation practice application.



Figure 2. Share of SME in GDP from 2007 – 2017, Kazakhstan



Source: <http://stat.gov.kz>

Based on the Figure 2 above, the highest share of Kazakhstan SME in GDP was in 2016, which is equal to 26,8% (world average - 63%). However, trend analysis generally shows good outcome starting from 2014. Low share observed in 2007 was based on worldwide crisis and small number of registered SMEs in Kazakhstan. In 2008 percentage of GDP grows to 6%, which is very good indicator. Then in subsequent year 2009 it also increased to 1% in 2010 to 3%. During the three years from 2011 – 2013 we can observe annually decreased percentages 3%, 1% and 0,4% respectively. Then in 2014, it shows 8,2% growth, which is the highest one for the last decade.

Table 6. Share of SME taxes and obligatory payments reported to the state budget

Years	Share of SME taxes reported to the state budget (in mln KZT)	In % to previous year
2007	2 629 048	-
2008	2 713 052	103,2
2009	2 400 514	88,4
2010	3 098 791	129,1

2011	4 170 611	134,6
2012	4 432 718	106,3
2013	4 976 718	122,3
2014	5 365 835	107,8
2015	5 718 643	106,5
2016	6 451 722	112,8
2017	7 153 985	110,8

Source: <http://stat.gov.kz>

Each year Kazakh state budget received taxes and obligatory payments for SME operations in Kazakh territory. Based on the data in Table 6, during 2007 – 2008 statistic shows that amount of payments increased to 84 004 million tenge. However, in 2009 recession to 312 538 million-tenge shows that more SMEs were not in tax compliance or just close their business. This kind of decrease of taxes to state budget can be explained by special tax regime constraints. Nevertheless, starting from 2010 we can observe positive trends in received amounts of taxes. Highly increase in amounts was in 2016, when taxes increase to 733 079 million tenge.

In column of percentage change with respect to the previous years, we can see both positive and negative changes. Taxes amount to the state budget decreases mostly in 2009, showing only 88,4% in comparison with 2008. The last change also shows recession for 2% in 2017.

### **3.2 Qualitative analysis (questionnaire)**

Based on conducted qualitative part of my research, questionnaires were distributed among 68 representatives of SMEs located in Almaty, Aktau, Astana, Taldykorgan and Shymkent. Questionnaires were distributed directly and through emails. The main aim of the questionnaire was to analyze the main reason of possible tax non-compliance and what business owners may need or require from tax system in making their business grow.



*Table 7. Tax burden*

Options	Frequency	Share, %	Valid share, %	Cumulative, %
0%	5	9,6	10	10
1-10%	19	36,5	38	48
11-20%	23	44,2	46	94
21-30%	3	5,7	6	100
31-40%	0	-	-	-
41% and more	0	-	-	-
Total number of answers	50	96	100	-
No response provided	2	3,8		
Total number of respondents	52	100		

Source: prepared by author

Table 7 shows options of questionnaire answers, based on portion of taxes they pay annually from received income. We can see that 5 SMEs (9,6%) do not pay taxes at all, 19 (36,5%) chose answer and confirm that they pay 1-10% of their profit, 23 (44,2%) pay 11-20% of their revenue to the state budget, 3 SMEs confirm payment of 21-30% as taxes and finally none indicate option 31-40%. As we can see, only 2 SMEs did not respond to this question from confidentiality perspective. From the table 7, we can conclude that 5 out of 52 respondents are in the informal economy sector.

*Table 8. Non-compliance reasons*

Options	Frequency	Share, %	Valid share, %	Cumulative
A-Tax rates are too high	32	61,5	61,5	61,5
B-The procedures for tax filing are too complicated	14	27	27	88,5
C-Lack of tax knowledge	6	11,5	11,5	100
Total	52	100	100	

Source: prepared by author

Based on Table 8, option A arises 32 (61,5%) times, respondents specify option B 14 (27%) times and C option equal to 6 (11,5%) times. We conclude that 88,5% of all SME respondents think that non-compliance arises because of high tax rates and complicated filing procedures.

*Table 9. Solution options of non-compliance*

Options	Frequency	Share,%	Valid share, %	Cumulative
A-Reducing tax rates	20	38,5	38,5	38,5
B-Granting tax holidays	2	3,8	3,8	42,3
C-Granting tax exemptions	24	46,2	46,2	88,5
D- Improving services of tax authorities	6	11,5	11,5	100
Total	52	100	100	

Source: prepared by author

SME representatives also received question about possible government assistance with respect to the business development and any support, which can lead to growth. In accordance with the Table 9, prepared based on questionnaire responses, most respondents chose answers C which equals to 24 (46,2%), then 20 (38,5%) respondents chose answers A and then answer D occurred 6 times (11,5%). Only 2 (3,8%) respondents chose option B. we conclude that most of respondents interested in tax exemptions and tax rate reduction. Also, it is important for them to establish better relations ship and get good service from x authorities, rather than have tax holidays.

### 3.3 Regression analysis

As mentioned above, in this research paper the regression analysis is used to develop an equation that would estimate the impact of tax system on operational activities of SMEs in Kazakhstan. The measurement of tax system is taxes and obligatory payments to the state budget by SMEs and measurement of operational activities of SMEs is their officially registered number in Kazakhstan. According to Statistics 2, there are two types of regression model: the simple linear regression and multiple regressions. The first type of analysis is used in this paper. Simple regression explains the linear relationship between two variables. These relationships are expressed mathematically as

$$y = \alpha + \beta x + \varepsilon$$

where  $y$  is dependent variable,  $\alpha$  is the intercept and  $\beta$  is the regression coefficient and  $x$  – is an independent variable, that influences  $y$ . According to my work, this formula specified as:

$$\text{number of SMEs in Kazakhstan (operational activities of SME)} = \alpha + \beta \text{taxes paid by SMEs (tax system)} + \varepsilon$$

$\varepsilon$  is the term of error, which should be independently distributed with zero mean and constant variance.

Before implementing the regression model, independent and dependent variables are tested whether they are normally distributed, i.e. whether the most results situated around the mean (average). Normality tests implemented in order to identify the normal distribution of given set of data. Many statistical functions as well as regression model require that a distribution be normal or nearly normal. There are the following methods for evaluating normality:

- ✓ Histogram and normality plot which is described in graphical methods;

- ✓ *Skewness* and *excess kurtosis* are numerical measures, which statistically implements test for normality. In case of both values are close to 0, it means that our data set is not normally distributed.
- ✓ The Shapiro-Wilk and Kolmogorov-Smirnov tests. This method is for testing the normality by comparison tool of given data to normal distribution with identical mean and standard deviation. In case the test is not significant, any value will be above 0.05. If the test is significant, vice versa any value will be less than 0.05.

Because the third one is perceived as the most reliable, the analysis will be based on the results of Kolmogorov-Smirnov test. So, according to this test p-value of the sample should be less than 0.05 in order to be in significance level.

As for my data p-values of intercept and independent variable (share of SME taxes reported to the state budget) are less than 0.05, they are equal to 0,012 and 0,024 respectively. It means that the test is significant.

*Table 10. Table of hypothesis*

Explanatory Variable	Expected sign
Taxes and payments by SMEs	No effect
Taxes and payments by SMEs	Negative effect

Source: prepared by author

Thus, the following Hypothesis can be stated:

H<sub>0</sub>: Tax system would *not* have an impact on SMEs operational activities in Kazakhstan;

H<sub>1</sub>: Tax system would have negative effect on SMEs operational activities in Kazakhstan.

For simple regression analysis dependent and independent variables were used. Descriptive statistics of them shown in Table 11 below.

Table 11. Coefficients of independent variable.

	Obs.	Coefficients	St. Error	T	P value
Intercept		2041,716521	1475,812938	18,002721	0,012
SME taxes reported to the state budget (tax system)	44	-271,759	267,0398978	-11,32121	0,024

Source: prepared by author

In my work I have used Excel 2007 program, in order to create the regression model and the findings are presented in Appendix. Time period of this analysis is equal to 10 years (2007 - 2017), data taken quarterly. Also in order to check whether our results are reliable (statistically significant), we should look at *Significance F*, which is equal to 0,02465 and means that it is reliable.

Now I proceed to interpret the results for the regression model developed for the whole period.

SME taxes reported to the state budget coefficient is negative and significant, also as we can see p-value of it is less than 0,05, which suggests that my sample provides enough evidence that we can reject the null hypothesis.

Coefficient equals -271,7 which means that if taxes reported to the state budget increases by 1, the number of SMEs registered in Kazakhstan will decrease by 2 716,7 units. This is valuable information. It means that our independent variable (reported taxes) affects negatively on dependent variable (number of SME). Therefore, it proves our prediction.

Then, the regression equation is:

$$\text{Operational activities of SME} = 20419,7 - 2716,7\text{tax system} + \varepsilon$$

The values of the standard deviation of errors, the coefficient of determination and the adjusted coefficient of determination are also given:

$$R\text{-SQ} = 0,934387958371037 = 93,4\%$$

$$R\text{-SQ (adj)} = 0,927097731523374 = 92,7\%$$



The value of  $R^2=93,4\%$  tells us that the three independent variables included in our model explain 93,4% of the variation in operational activities of SME. It is a good fit, 93,4% of the variation in number of SMEs in Kazakhstan explained by the independent variable SME taxes reported to the state budget. The closer to one, the better the regression line fits the data.

#### **4. Discussion and Conclusion**

In accordance with the implemented analysis of research work, following main finding can be identified:

- SME's share in GDP increase each year and shows positive trends, even world average is more. Statistical department states that relatively positive outcomes is due to the specification of legal entities. The number of SMEs increases with the low rate each year. During the last ten years the number of registered SMEs fluctuate between approximately 6 500 – 22 000 units;
- With respect to the taxation of SMEs, based on representatives of SMEs answers, high tax rate is the main issue, which raised in business process of SMEs. Based on distributed questionnaires, they also have another taxation problems which promotes tax non-compliance in the country. Based on this, some SMEs choose to remain in the informal sector. In this regards, such informal SMEs will not be able to use possible benefits that arise, if the government will provide tools that create favorable environment for SMEs development. Respondents also want the imposition of low tax rates rather than imposition of special regimes under some conditions or tax holidays;
- Taking into account responses of sample SMEs in Kazakhstan, we can see that most of them will not comply tax policies, and prefer not to pay taxes at all, if they will be sure that penalties will not established. In this regards, we can assume that our tax system mostly based on economic based theory, rather than on psychology theory. Kazakhstani business owners currently motivated by settled fines and penalties. It means that relationship between taxpayers and state, which imposed tax system is not so good to apply psychology theory and rely on ethical behavior of taxpayers;

- During the last decade, we can observe that the relationship between tax system measured in taxes paid by SMEs and operational activities of SMEs measured in numbers officially registered in Kazakhstan are relatively negative;
- Small and Medium Enterprises should pay lower amounts through the special tax regimes imposed for them. By this way, they will be able to generate enough funds for production. In addition, it will help SMEs to operate with high revenues and by this to effectively perform and operate in internal market. The government by this way should plan tax incentives increasing determinants and motivations for taxpayers. We hope that the new tax code will serve as a main engine in this process.

As we mentioned earlier, there are many studies implemented on this topic, using several methods of research. The work of M. Arzayeva, A. Mustafina & D. Sadykhanova “Modern Tax System of the Republic of Kazakhstan” is also have a great contribution to this theme. However, our research paper further develop this work on this field and using mixed methodology identify the relationship of tax system and economic growth of Kazakhstan.

## **5. Research limitations**

During my research work I faced with some limitations, however, I tried to minimize the range of them. Our thesis work title is of broadly meaning, in this regards, my research aims and objectives formulation narrowed, so that the level of focus of work could be increased. Due to the fact, that I have no extensive experience in primary data collection, I spent more time for collecting it from respondents and effectively explain them in my work. Most of the respondents was very concerned about the confidentiality of the information provided. Moreover, I tried to distribute questionnaires for more SMEs, but it was difficult to me to find and establish contacts and connect with representatives.

In addition, among 52 returned questionnaires 5 respondents confirmed that they pay no taxes at all, which means that they stay in informal sector of economy, as it was discussed earlier. We can not assume the real number of SMEs in Kazakhstan which operates in our economy. It means that data used for regression analysis is official but not real, in this regards taken outcome not include SMEs that stayed in informal sector of economy.

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## APPENDICES

### Questionnaire in English language

Dear Participant,

*My name is Kereibay Nazerke and I am a graduate student at SDU Business School. For my master thesis, I want to analyze the main reason of possible tax non-compliance and what business owners may need or require from tax system in making their business grow.*

*The following questionnaire will require approximately 5 minutes to complete. There is no compensation for responding nor is there any known risk. In order to ensure that all information will remain confidential, indication of your name or name of legal entity is optional. Please be sure that whatever information gathered through this questionnaire will be used only for thesis purposes. If you choose to participate in this survey, please answer all questions as honestly as possible. Participation is strictly voluntary and you may refuse to participate at any time.*

*Thank you for taking the time to assist me in my educational endeavors. Completion and return of the questionnaire will indicate your willingness to participate in this study. If you require additional information or have questions, please contact me at the number listed below.*

87079644460

#### Questionnaire

Name of the taxpayer (optional): \_\_\_\_\_

Legal entity name (optional): \_\_\_\_\_

Legal entity address (optional): \_\_\_\_\_

Q 1. What kind of services your legal entity provides?

Q 2. Please specify the number of employees in your legal entity

- a) <250
- b) <50
- c) <10
- d) None of the above

Q 3. Please indicate the percentage of annually taxes and obligatory payments to the state budget from total income received.

- a) 0%
- b) 1 – 10%
- c) 11 – 20%
- d) 21 – 30%
- e) 31 – 40%
- f) 41% and more

Q 4. It is not good if a taxpayer does not report all of his or her income in order to pay less income tax.

- a) Yes
- b) No

Q 5. You will pay less tax if you will know that you would not be penalized.

- a) Yes
- b) No

Q 6. What is the main reason of tax non – compliance in our country (you may specify your own case, if applicable)

- a) Tax rates are very high
- b) The procedures for tax filing are very complicated
- c) Lack of tax knowledge
- d) None of the above

Q 7. How government could help them in making their business grow through the tax system?

- a) Reducing tax rates
- b) Granting tax holidays
- c) Granting tax exemptions
- d) Strengthening the services of tax

## Questionnaire in Russian language

*Уважаемый респондент,*

*Меня зовут Керейбай Назерке, и я магистрант в SDU Business School. Для моей магистерской диссертации я хочу проанализировать основную причину возможного налогового несоблюдения со стороны налогоплательщиков и возможных улучшений налоговой системы в развитии малого и среднего бизнеса в Казахстане.*

*Для заполнения следующей анкеты потребуется около 5 минут. Примите во внимание, что не существует какого-либо риска при заполнении вопросника. Для полной гарантированности конфиденциальности информации, указание вашего имени или наименования юридического лица является необязательным. Будьте уверены, что, что любая информация, собранная в этом вопроснике, будет использоваться только для целей диссертации. Если вы решите принять участие в этом опросе, пожалуйста, ответьте на все вопросы как можно честнее. Участие добровольное, и Вы можете отказаться от участия в любое время.*

*Спасибо, что нашли время, чтобы помочь мне в моих образовательных начинаниях. Если Вам будут нужны данные этого исследования, пожалуйста, свяжитесь со мной по электронной почте. Завершение и возврат анкеты укажет вашу готовность принять участие в этом исследовании. В случае возникновения вопросов, свяжитесь со мной по указанному ниже номеру.*

*Ваше сотрудничество будет высоко оценено!*

87079644460

### Вопросник

Имя налогоплательщика (необязательно): \_\_\_\_\_

Название юридического лица (необязательно): \_\_\_\_\_

Адрес юридического лица (необязательно): \_\_\_\_\_

1. Какие услуги предоставляет ваше юридическое лицо?
- 2.
3. Укажите количество сотрудников вашего юридического лица

- a) <250
- b) <50
- c) <10
- d) Ни одно из указанных выше

4. Укажите процентное соотношение ежегодных налогов и обязательных платежей в государственный бюджет из общего дохода.

- a) 0%
- b) 1 - 10%
- c) 11-20%
- d) 21 - 30%
- e) 31 - 40%
- f) 41% и более

5. В случае если налогоплательщик не декларирует весь свой доход, чтобы заплатить меньше подоходного налога, это неправильно.

- a) Да
- b) Нет

6. Вы бы заплатили меньше налогов, если бы знали, что не будете наказаны?

- a) Да
- b) Нет

7. Какова основная причина неуплаты налогов в нашей стране (вы можете указать свой собственный случай, если применимо)

- a) Ставки налога слишком высоки
- b) Процедуры подачи налоговых деклараций слишком сложны
- c) Отсутствие налоговых знаний
- d) Ни одно из указанных выше (напишите свой вариант)

8. Как правительство могло бы помочь вам в развитии вашего бизнеса через налоговую систему?

- a) Снижение налоговых ставок
- b) Предоставление налоговых каникул
- c) Предоставление налоговых льгот
- d) Улучшение налоговых услуг в налоговых органах

Если у вас есть дополнительные комментарии или идеи, пожалуйста поделитесь:

*Data for regression analysis (quarterly)*

	Taxes paid to the budget	Number of registered SMEs
2007		
Quarter 1	553 319	4 058
Quarter 2	606 195	5 400
Quarter 3	654 535	1 345
Quarter 4	814 997	5 689
2008		
Quarter 1	602 608	3 670
Quarter 2	655 164	4 678
Quarter 3	802 828	1 546
Quarter 4	901 180	4 789
2009		
Quarter 1	546 546	3 467
Quarter 2	554 557	2 543
Quarter 3	748 039	4 899
Quarter 4	1 177 205	3 375
2010 (-)		
Quarter 1	620487	2 574
Quarter 2	699 462	2 574
Quarter 3	748 039	3 444
Quarter 4	1 030 801	2 425
2011		
Quarter 1	925 590	5 677
Quarter 2	1 056 232	2 788
Quarter 3	1 011 582	1 987
Quarter 4	1 177 205	3 931
2012		
Quarter 1	992 732	6 670
Quarter 2	1 251 789	3 610
Quarter 3	939 891	2 908
Quarter 4	1 248 305	3 384

	Taxes paid to the budget	Number of registered SMEs
2013		
Quarter 1	1 124 495	3 777
Quarter 2	1 208 980	8 613
Quarter 3	1 161 504	5 404
Quarter 4	1 481 736	3 160
2014		
Quarter 1	1 188 974	5 211
Quarter 2	1 284 869	4 899
Quarter 3	1 310 685	3 645
Quarter 4	1 581 305	1 055
2015		
Quarter 1	1 076 602	1 406
Quarter 2	1 065 496	3 809
Quarter 3	1 205 282	1 344
Quarter 4	1 831 262	1 884
2016		
Quarter 1	1 456 728	9 433
Quarter 2	1 614 836	4 899
Quarter 3	1 522 803	3 601
Quarter 4	1 857 352	5 680
2017		
Quarter 1	1 696 401	3 901
Quarter 2	1 711 628	8 200
Quarter 3	1 563 316	9 455
Quarter 4	2 182 638	7 324

Source: <http://stat.gov.kz>

**SUMMARY  
OUTPUT**

<i>Regression Statistics</i>	
	0,966637
Multiple R	449
	0,934387
R Square	958
Adjusted R	0,927097
Square	732
Standard	348,3636
Error	386
Observations	11

**ANOVA**

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	19543620 061	19543620 061	128,1699 428	0,024650 0
Residual	9	13723387 61	15248208 4,6		
Total	10	20915958 822			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	2041,716 522	1475,812 938	18,00272 167	0,012	17853,34 391	22985,08 914
Taxes	-271,759	267,0398 978	- 11,32121	0,024	0,217390 83	0,325961 092