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MODERN CONCEPTS AND MODELS OF PUBLIC REVENUE MANAGEMENT

The article is devoted to new patterns and paradigms of public revenue management on the case of the Republic of Kazakhstan. The research is topical due to the high budget dependence on the transfers from the National Fund, poor non-oil tax base and need for digitalization of tax administration. The objective of the study is to consider the dynamics of state budget revenues for the period 2018–2024, disclose institutional restrictions and juxtapose national practice and foreign experience (EU, Canada, South Korea, Singapore, Estonia).

The research method includes comparative analysis, data statistical processing, regulatory analysis, and a case study of the use of digital tools (ESF, online KKM, e-Salyq Business). The official statistics of the Ministry of Finance of the Republic of Kazakhstan, the State Revenue Committee and the Supreme Audit Chamber, and international organizations (OECD, IMF, World Bank) are employed in the research.

Statistics indicated that in 2024 tax revenues fell by 4.7 %, non-tax revenues by 25.7 %, transfers rose by 35.5 % and amounted to over 31 % of budget revenues. This is reflective of ongoing reliance on oil revenues. Meanwhile, digitalization has allowed administrative transparency to be improved and VAT tax gap to be narrowed [1].

Scientific novelty of the research lies in the reconciliation of an extensive comparison of both domestic and international revenue management models. Practical value lies in the explanation of suggestions

for reducing transfer dependence, maximizing the non-oil tax base, making the Supreme Audit Chamber more powerful and creating true results-based budgeting.

Keywords: government revenues, tax revenues, fiscal sustainability, digitalization, tax benefits, tax policy, budget rule.

Introduction

Management of state revenues is one of the leading elements in fiscal sustainability and the long-term growth of the nation's economy. For Kazakhstan, this issue is particularly significant in the growth of three factors: high accessibility for foreign investments, significant contribution of the National Background transfers and need to adapt the tax system to the digital economy. As practice shows over the past year, ensuring sustainable growth of the economic base is not only the technical task of the state revenues committee and the Ministry of Finance, but also the strategic task of overall state policy.

The relevance of the Republic of Kazakhstan's national plan theme until 2025, during which it is implementing the objective to further enhance transparency and efficiency of tax-budgetary policies. Additional advice will be the vision of tax policy through 2030, which will chart the course toward a more fruitful and less cumbersome system of tax law, and the vision of fiscal policy through 2030, where the budget law system and transfer "I'm sorry," he said. Further, these papers set the strategic course for the diversification of the population and introduction of modern administrative tools.

International experience also shows that diploma management of the population is economically stable. The European Union of our country thus has fiscal rules (the "Maastricht criteria"), reducing the deficit and state debt, thus allowing us to finance the budget system formation. In Canada and South Korea, there is an applied budgeting results mechanism (RBB), in which additional indicators are linked to the KPIs system. In Singapore and Estonia, tax administration has been digitalized to ensure full support for the growth of the tax and the significant reduction of the Tenev sector. These methods are of concern to Kazakhstan, where the application of digital technologies is realized through the development of institutions [2, p. 108-109].

Concurrently, the observation of these Finance ministries and the chamber of the supreme auditor dictates the quality of system problems. In 2024, negative posts were supplemented by 4.7% more than in 2023, and negative posts for the fourth consecutive time. The most significant issue of concern was the guaranteeing of transfers from the National Fund, which increased by 35.5 % and collected 6

trillion tenge. These forces determines the growth of the budget from oil and gas funds and reduces the likelihood of long-term fiscal sustainability .

In modern conditions, the strategic management of state revenues means the combination of three areas: fiscal sustainability through diversification of the revenue base, implementation of results-based budgeting and KPIs, digitalization of tax administration and development of analytical tools for identifying tax gaps. Institutional component is also important for Kazakhstan – the expansion of the powers of the Supreme Audit Chamber in areas of proactive control of the completeness of income mobilization and efficiency of the use of tax privileges.

The mission of this study is to analyze modern notions and models of state revenue management, taking into account foreign experience and national specifics of Kazakhstan. To achieve this goal, the following tasks are being solved:

- to analyze theoretical and practical approaches to government revenue management;
- to investigate dynamics and structure of revenues of the republican budget of the Republic of Kazakhstan in 2018–2024 based on official statistics;
- to identify the key challenges and shortcomings of the current system;
- to compare Kazakhstan’s practice with international benchmarks (EU, Canada, Korea, Singapore, Estonia);
- to provide recommendations for the development of institutional and digital revenue management architecture.

Hence, the research is both theoretically and practically important. Firstly, it synthesizes modern concepts of income management from the world literature. Secondly, it allows us to make specific proposals for improving the national system with a focus on long-term sustainability and efficiency [3, p. 623].

Materials and methods

The study uses a variety of methods ensuring the systematicity of the analysis.

Firstly, comparative analysis was used, which made it possible to compare the practice of the Republic of Kazakhstan with international models (EU, Canada, South Korea, Singapore, Estonia).

Second, a dynamic series analysis through the chain index method was conducted, which enabled us to evaluate the changes in the republican budget’s revenue structure for the years 2018–2024 (based on the Ministry of Finance of the Republic of Kazakhstan and the Supreme Audit Chamber). With this method, it was possible to detect the rates of growth and decline in tax, non-tax revenues and transfers.

Thirdly, structural analysis was applied, on the basis of which a diagram and table were constructed reflecting the share of tax revenues, non-tax revenues and transfers in the structure of the budget as a whole.

In addition, case analysis of the implementation of electronic tax administration instruments (electronic invoices, online CCM, e-Salyq Business mobile application) was utilized, which revealed institutional bottlenecks and success factors.

Finally, a regulatory analysis of the Republic of Kazakhstan's strategic documents (the Concept of Tax Policy until 2030, the reports of the Supreme Audit Chamber of the Republic of Kazakhstan for 2020–2024), as well as international recommendations of the OECD and IMF, was conducted.

This combination of quantitative and qualitative methods enabled a comprehensive assessment of the current state and prospect for the development of the public revenue management system.

The methodological basis of the study was formed taking into account the need for an integral analysis of state revenues in the Republic of Kazakhstan and a comparison of the domestic practice with foreign experience. Traditional methods of economic analysis, as well as modern approaches taking into account institutional and digital determinants, were applied in the study [4, p. 97].

The empirical chapter is based on verified and official sources:

The Supreme Audit Chamber's conclusion to the Government's report on implementation of the republican budget for 2024, approved by the Mazhilis of Parliament, with complete data on revenues, transfers and revenue structure;

Data of the Ministry of Finance of the Republic of Kazakhstan and State Revenue Committee (SRC) on tax revenues and payments to the state budget for 2018-2024;

normative sources: The Concept of Tax Policy of the Republic of Kazakhstan till 2030, the Concept of Fiscal Policy till 2030, the Budget Code of the Republic of Kazakhstan;

Foreign sources: OECD, IMF, and the World Bank reports [5, p. 144].

This selection of sources made it possible to encompass both the actual dynamics of income in Kazakhstan and the best foreign experience.

The study used the comparative method that made it possible to compare the Kazakh model of income regulation to European Union, Canadian, South Korean, Singaporean and Estonian practice. This made it possible to reveal both similarities as well as institutional differences conditioned by national peculiarities [6, p. 55].

Statistical analysis was used to assess the dynamics of republican budget revenues for the period 2018-2024. Based on it, dynamic series were constructed that reflect trends in tax and non-tax revenues, as well as the share of transfers from the National Fund. This made it possible to disclose both general trends and structural imbalances in the formation of the revenue base.

One of the most important features was the case study method, taking the example of introducing digital solutions: electronic invoices, online QMS, the e-Salyq Business mobile application, and the e-VAT system. Analysis of these cases allowed us to determine the impact of digitalization on tax revenues, administrative transparency and the situation of tax discipline.

In addition, regulatory analysis was applied, in which the regulations of the Republic of Kazakhstan's strategic papers and international regulatory traditions of tax policy were examined. This allowed for the assessment of conformity of the national reforms with global tendencies and institutionally adequacy [7, p. 45–52].

The considered period is 2018-2024, as it was during this period that the structural changes in revenue were felt most intensely: the introduction of new computerized administrative software, the growing significance of transfers from the National Fund, and the speedup of tax policy reforms.

It must be noted that not all data are available in full detail. For example, for a few years (2019-2021), information on income excluding transfers appears in official publications of the Ministry of Finance and the SRC, but not in the form of summary tables typical of the VAP findings. To this end, both the factual indicators and the official estimates were considered during their analysis, which is marked in the tables by the corresponding marks «fact», «estimate», «plan».

Another disadvantage is that the international comparisons were done based on aggregated IMF and OECD data, which sometimes do not fully take into account the specifics of developing economies such as Kazakhstan. However, the use of a comparative approach has allowed identifying the main vectors of convergence and divergence of international and national practice [8, p. 61–71].

The scientific novelty of the methodological approach is the combination of official statistics data (VAP, Ministry of Finance, SRG) and institutional instrument analysis (the role of VAP, the introduction of KPIs, digitalization), allowing for consideration of income management as not only a fiscal process, but also a component of strategic development.

The research process included the creation of comparative tables, income dynamics graphs (2018-2024), income structure analysis (tax, non-tax, transfers), and comparison with large international models. The method provides for a comprehensive analysis and allows us to formulate practical recommendations for improving the public revenue management system in Kazakhstan.

Results and discussion

Analysis of the republican budget of the Republic of Kazakhstan for 2018-2024 shows a cyclical pattern, reliant on raw material prices and macroeconomic indicators. Revenues excluding transfers were growing in 2018-2019, dropped in

2020 due to the pandemic, reached the previous level in 2021-2022, had the highest point in 2023 (14.5 trillion tenge), but decreased in 2024 to 13.5 trillion tenge.

The structural breakdown reveals that tax revenues declined in 2024 by 4.7 %, non-tax revenues declined by 25.7 %, while transfers from the National Fund increased by 35.5 %, thus boosting their share to 31.2 % of total revenues.

This is higher than the thresholds implemented in OECD countries (10-15%), and indicates the dependence of the budget on the National Fund.

In cross-country comparisons, the ratio of tax to GDP in Kazakhstan is at most 20%, whereas in the OECD countries it is 34 %. Hence, Kazakhstan has huge scope for development in its non-oil\tax base [9, p. 88–95].

Digitalization has had a positive impact on revenues: electronic invoices, online cash registers and mobile application e-Salyq Business have increased VAT collection and reduced the tax gap by more than 20 % during 2019-2023. Even so, the potential of the instruments has not been fully utilized [10, p.73].

Intermediate conclusions:

1. Budget revenues are cyclical and depend on the external economic situation.
2. In 2024, the proportion of transfers is rising, which decreases the stability of the tax system.
3. Fiscal burden in Kazakhstan is below the OECD average, and this restricts fiscal sustainability.
4. Digitalization has worked, but still requires stronger integration.

Table 1 – Republican budget revenues excluding transfers (2018–2024)

Year	Income without transfers, trillion tenge	Change, %
2018	5,849	-
2019	7,081	+21,1
2020	6,561	-7,3
2021	7,400	+12,8
2022	9,5	+17,6
2023	14,531	+62,2
2024	13,515	-7,0

The graphical representation of income excluding transfers for 2018–2024 clearly demonstrates the jump in 2023 and the decline in 2024.

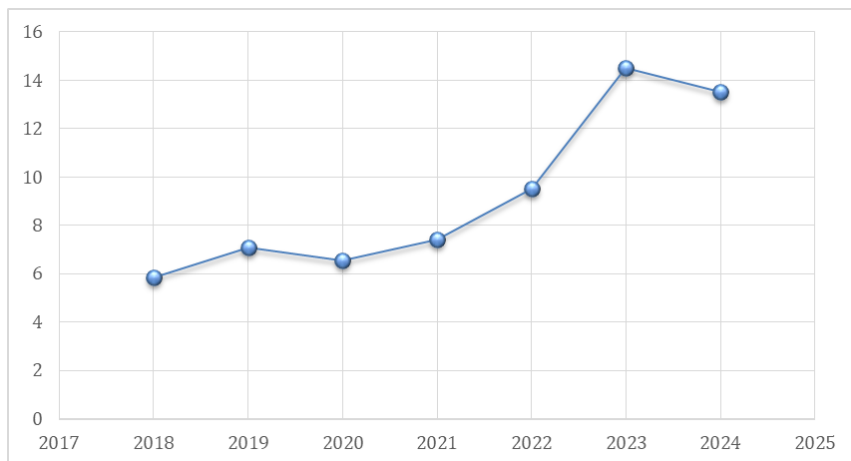


Figure 1 – Income dynamics excluding transfers (2018–2024).

Table 2 – The structure of republican budget revenues (2023–2024, billion tenge).

Indicator	2023	2024	Change, %
Tax revenue	12 912,4	12 307,8	–4,7
Non-tax receipts	1 617,6	1 201,4	–25,7
Income without transfers	14 530,8	13 515,4	–7,0
Transfers	4 507,2	6 108,6	+35,5
Total income	19 038,0	19 624,0	+3,1

Note: The table was compiled by the authors based on information from the Supreme Audit Chamber, 2025

An analysis of the revenue structure shows that in 2024, key changes occurred in terms of transfers. Thus, the decrease in the tax base was offset by an increase in transfers, which in the long run reduces fiscal sustainability.

The revenue structure of the republican budget, 2024

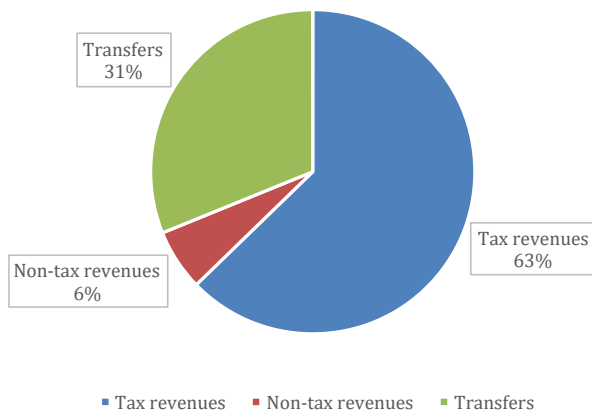


Figure 2 – The revenue structure of the republican budget.

The OECD member nations' average rate of tax revenues is approximately 34 % of GDP, but no more than 20 % of GDP in Kazakhstan.

Transfers and borrowings in the EU constitute no more than 10–15 % of budget revenues, whereas transfers in Kazakhstan in 2024 constituted more than 30 % of overall revenues.

In Estonia and Singapore, the tax regime is on a digital basis, with the risk of a «tax gap» minimized and budget revenues in effect independent of transfers.

This suggests diversifying Kazakhstan's revenue base and implementing tighter budget rules [11, p. 34].

The republican Republic of Kazakhstan budget for 2018-2024 revenues rose unevenly: growth in 2023 was compensated by the decrease in 2024. Tax and non-tax receipts fell in 2024, whereas transfers grew more than a third. Kazakhstan's income management model still depends on the National Fund, as opposed to the OECD nations, where the central source is taxation.

Discussion and conclusions

The results of the study were that republican budget tax revenues in 2024 were 12.3 trillion tenge, or 4.7 % less than in 2023. Non-tax revenues declined even more, by 25.7 %. At the same time, transfers from the National Fund increased to 6.1 trillion tenge and made up more than 31 % of all budget revenues. That means that the budget is largely being financed from previous build-up of oil revenues rather than from the current tax base [12].

By way of comparison, in the OECD nations, transfers and borrowings on the revenue side of the budget are not more than 10–15 % in the usual run of things. A proportion of this sort is viable from the fiscal sustainability standpoint. In Kazakhstan, exceeding this by a half value signals the structural deficiency of the revenue system and its dependency on the external environment.

The research verifies that Kazakhstan's system of public revenue management has a number of institutional constraints: excessive dependence on National Fund transfers, limited non-oil base, and the official nature of KPI implementation. The revealed constraints agree with international fiscal sustainability research [13, p. 99].

To further clarify the revealed constraints, let us compare revenue management practice internationally.

The European Union uses a general tax gap monitoring system (VAT Gap) estimated by the European Commission on an annual basis. The EU average VAT tax gap in 2022 was around 6 %, while according to the Supreme Audit Chamber of the Republic of Kazakhstan, the respective indicator in Kazakhstan is over 12 %. This indicates the need to implement the experience of the systematic calculation and public reporting of tax gap values following the European practice in an attempt to increase administrative transparency.

Since the late 2000s, South Korea has operated an electronic invoice system (e-Invoice) that enabled near-total paper document abandonment. This has effectively reduced tax evasion and improved VAT collection significantly. ESPs have also been taken up by Kazakhstan, but they are still not fully integrated with business processes, which reduces the efficiency of the tool.

In Singapore, tax administration has been digitized with the concept of «Seamless Taxation», that is, tax liabilities are calculated automatically from business transaction information. It minimizes administrative costs for taxpayers and provides the government with correct real-time information. Kazakhstan is moving in this direction through the e-Salyq Business mobile app, although the level of trust and business engagement is limited.

In New Zealand and Canada, emphasis is placed on results budgeting. Each program of budget is preceded by a system of KPIs, which are independently validated and publicly debated [14, p. 56]. In Kazakhstan, KPI formation is declarative in nature to a large degree, and reporting is not always subjected to independent verification. In such a situation, the Supreme Audit Chamber should be assigned a special place since it is capable of operating as an institution for external quality control of performance indicators.

To organize the information systematically, we introduce a comparison of international practices.

Table 3 – International practices of public revenue management

Country / region	The main tool	The result of the implementation	The possibility of adaptation for Kazakhstan
The European Union	Monitoring of the tax gap (VAT Gap)	Reducing the VAT gap to 6% on average in the EU	Introduce regular calculation and publication of the tax gap
South Korea	Electronic invoices (e-Invoice)	Abandonment of paper, increase in VAT collection	Expand the integration of ESF with business processes
Singapore	«Seamless Taxation» (automated taxation)	Minimizing business costs, real-time data	Development of e-Salyq Business for automatic tax calculation
Canada, New Zealand	Results-based budgeting (KPI + audit)	Transparency and independent performance evaluation	Strengthen the role of the VAP in monitoring KPIs and program performance
The European Union	Monitoring of the tax gap (VAT Gap)	Reducing the VAT gap to 6% on average in the EU	Introduce regular calculation and publication of the tax gap

As follows from the analysis, Kazakhstan generally follows global trends but at a modest level of their implementation. There are some world practice examples, and it is obvious that effective revenue management can only be achieved by combining rigid fiscal discipline (EU), profound digitalization of the administration (South Korea, Singapore) and open results-based budgeting (Canada, New Zealand). Kazakhstan must introduce these practices tailored to national characteristics by creating institutional mechanisms and improving the quality of strategic planning.

Low level of the tax burden in comparison with GDP continues to be an issue: Kazakhstan has approximately 20 %, and OECD countries, on average, have 34 %. This is explained by a number of reasons: high percentage of benefits and preferences for some sectors; underdevelopment of the non-oil base; limited application of tax tools in the digital economy.

The work of Zhugunissova, Tokmurzina and Pankov shows that the lack of systematic accounting of «tax expenditures» in Kazakhstan does not allow us to judge the true level of foregone income. In the EU and USA, these estimates are published annually, thereby allowing society and parliament to monitor the effectiveness of benefits provided.

Although since 2020, a results-based budgeting has been applied in Kazakhstan, in practice, its formal character is apparent [15, p.99]. According

to the VAP reports, it is stated that the most important indicators are typically presented in the form of «to ensure revenue growth» or «to increase collection,» which does not express the real efficiency of the tax authorities.

Foreign experience (Canada, South Korea) indicates that KPIs should be more specific: to fill tax holes, reduce administrative costs, and increase the share of voluntary fulfillment of obligations. In Kazakhstan, there is no adequate audit of KPI and their impact on the system of revenues.

The creation of the Supreme Audit Chamber was a step towards reinforcing institutional control. In its 2024 conclusion, it points out that the narrowing base of the tax and widening of transfers put the budget's sustainability at risk. However, the functions of the VAP are still focused on post-factum control.

For the purpose of enhancing efficiency, it is vital to switch to proactive monitoring: tax benefit analysis, administration efficiency audit, and analysis of tax gaps. For the EU and OECD, it is actually the independent audit bodies that publish «tax expenditures» reports and their impact on the budget. For Kazakhstan, this will play a vital role in ensuring transparency and trust in the system.

Digitalization has been one of the most efficient areas of reform. According to the SRC, the introduction of electronic bills has reduced the amount of «gray» schemes of VAT, and internet CMCs have introduced transparency of retail trade. More than 500,000 businessmen use the e-Salyq Business mobile application, which has simplified administration for small businesses to a large extent.

However, there are also constraints: insufficient digital literacy of some taxpayers, especially in rural areas, insufficient integration of the government IT systems, cyber attacks and breakdowns threats.

In Estonia and Singapore, there are entire cycles of administration «from registration to payment» by means of digital systems, which close the tax gap. In Kazakhstan, these actions are not yet connected, and their connection is required.

Finally, the effect of the external environment should be taken into account. Record revenues were provided by the high prices of oil in 2022–2023 but declined due to a decline in quotations in 2024, causing “deceleration” of the tax base. This supports the conclusion about the «commodity dependence» of the revenue system [16, p. 47].

The analysis brought to light that the most important issues for the management of state revenues in Kazakhstan are related to: excessive dependence on transfers from the National Fund, low tax burden and limited development of the base of the non-oil sector, formal character of the system of KPI and RBB, strengthening of the VAP authorities, limited realization of the potential of digitalization.

Therefore, the Republic of Kazakhstan continues digitizing public revenue management, aimed at improving transparency and efficiency of the budget process

too. The analysis simultaneously determined a list of challenges connected with integrating information systems, training needs for staff, and the development in the institutional sphere. Comparing the findings received with contemporary foreign studies enables us to identify the overall direction of development of the digital transformation of tax administration. The conclusions received during research are overall in agreement with the tendencies expressed in the international scientific literature. Hence, Hesami, Jenkins, and Jenkins in their systematic review «Emerging Digital Technologies to Improve Tax Compliance and Administration Efficiency» emphasize that the use of electronic document management, e-invoicing automation systems, and prefilling technologies helps reduce administrative costs and increase trust in tax authorities [17]. Such effects are confirming advantages that have been established in Kazakh practice of using digital tools for the sake of transparency increase and reduction of bureaucratic barriers. Similarly, the study «Digital Taxation, Artificial Intelligence and Tax Administration 3.0» confirms that utilization of artificial intelligence, machine learning and big data analytics generates a new management concept - Tax Administration 3.0, which is focused on forecasting tax risks and proactive state-taxpayer communication. The same is only beginning to occur in Kazakhstan, which further underscores the need for a comprehensive digital transformation of the public sector. The similarity of the analysis with the international research results indicates that Kazakhstan is developing along the general world reforms line but needs to institutionalize digitalization by creating competencies, enhance the regulatory framework and introduce an integrated analytical system of revenue management. Thus, the results of this study complement the conclusions of Hesami et al. and the authors of the article «Digital Taxation, Artificial Intelligence and Tax Administration 3.0», evidencing that institutionalized digitalization is the primary driver of the effectiveness of public revenue management, which ensures not only revenue growth, but also higher transparency, confidence and stability of the budget system [18, p. 216].

Conclusion

The research carried out has indicated that the system of state revenue management in the Republic of Kazakhstan during 2018-2024 is evolving under conditions of conflicting tendencies. On the one hand, one can find the introduction of new tools of tax administration, the institutional control reinforcement by the Supreme Audit Chamber, and the step-by-step spread of electronic services. Conversely, the budget continues to be largely reliant on the National Fund transfers, the narrow non-oil tax base and the formal implementation of results-based budgeting.

A review of republican budget incomes highlighted the dynamics under which accelerated growth in 2023 owed significantly to external price phenomena. In 2024, as soon as it happened, there was a fall of 7 %, reinforcing the susceptibility

of the system of revenues to commodity market volatility. Transfers contributed more than a third of budget incomes in 2024, twice the acceptable upper limit used in OECD countries.

Cross-country experience comparison has revealed three models of Kazakhstan's interest:

1. Fiscal Rules (EU) - deficit and debt capping for sustainability.
2. Results-based budgeting (Canada, Korea) - linking revenue solutions to KPIs and performance auditing.
3. Digitalization of tax administration (Singapore, Estonia) – process automatization, closing tax gaps and building trust.

After analysis, some priority areas for improving income management in Kazakhstan can be identified:

- reduction of reliance on transfers through development of a non-oil tax base.
- list of tax benefits and conducting the annual examination of «tax expenditures»;
- strengthening the institutional function of the Supreme Audit Chamber, i.e., active tracking of tax gaps and effectiveness of benefits;
- switch to actual results-based budgeting, where KPI reflects real improvement
- reduction of arrears, increase in voluntary payment for taxes, decrease of administrative barriers;
- to continue to accelerate the digitalization of the tax authorities, to ensure that information systems are integrated, and to extend the outreach of small and medium-sized enterprises with electronic services.

The scientific novelty of the work is found in a simultaneous analysis of the Republic of Kazakhstan's income dynamics from 2018-2024 based on official statistics from the Ministry of Finance and the Ministry of Finance and their comparison with the foreign models, and the search for institutional constraints. The practical significance is that the proposed recommendations can be implemented in the preparation of the Ministry of Finance and the SRC strategic documents, as well as in Supreme Audit Chamber work.

As a whole, Kazakhstan is faced with the need to move away from the traditional system of budgetary administration to a strategic one of running revenues, where digitalization, institutional management and result orientation will be decisive. The implementation of these steps will increase the stability of the budget system and increase public confidence in fiscal policy.

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МЕМЛЕКЕТТІК КІРІСТЕРДІ БАСҚАРУДЫҢ ЗАМАНАУИ ТҰЖЫРЫМДАМАЛАРЫ МЕН МОДЕЛЬДЕРІ

Мақала Қазақстан Республикасының мысалында мемлекеттік кірістерді басқарудың жаңа модельдері мен парадигмаларына арналған. Зерттеудің өзектілігі бюджеттің Ұлттық қордан берілетін трансферттерге жоғары тәуелділігіне, мұнайға жатпайтын салық базасының әлсіздігіне және салықтық әкімшілендіруді цифрландыру қажеттілігіне байланысты. Зерттеудің мақсаты-2018–2024 жылдардағы мемлекеттік бюджет кірістерінің динамикасын қарастыру, институционалдық шектеулерді анықтау және Ұлттық тәжірибені шетелдік тәжірибемен (ЕО, Канада, Оңтүстік Корея, Сингапур, Эстония) салыстыру.

Зерттеу әдістемесі салыстырмалы талдауды, деректерді статистикалық өңдеуді, нормативтік-құқықтық базаны талдауды, сондай-ақ цифрлық құралдарды (БЭФ, онлайн-БКМ, e-Salyq Business) пайдалану жағдайын талдауды қамтиды. Зерттеуде Қазақстан Республикасы Қаржы министрлігінің, Мемлекеттік кірістер комитетінің және жоғары Есеп палатасының ресми статистикасының деректері, сондай-ақ халықаралық ұйымдардың (ЭБДҰ, ХВҚ, Дүниежүзілік банк) деректері пайдаланылды. Статистика көрсеткендей, 2024 жылы салық түсімдері 4,7 % – ға, салықтық емес түсімдер 25,7 %-ға қысқарды, трансферттер 35,5% – ға өсіп, бюджет кірістерінің 31 % - дан астамын құрады. Бұл мұнай кірістеріне тәуелділікті көрсетеді. Бұл ретте цифрландыру

әкімшілік ашықтықты арттыруға және ҚҚС салық салудағы ашықтықты қысқартуға мүмкіндік берді.

Зерттеудің ғылыми жаңалығы-кірістерді басқарудың отандық және халықаралық модельдерін кеңінен салыстыру нәтижелерін салыстыру. Практикалық құндылық трансферттерге тәуелділікті азайту, мұнай емес салық базасын ұлғайту, Жоғарғы Есеп палатасының өкілеттіктерін күшейту және нәтижелерге бағытталған бюджеттеуді енгізу бойынша ұсыныстарды негіздеу болып табылады.

Кілтті сөздер: мемлекеттік бюджеттің кірістері, салықтық түсімдер, фискалдық тұрақтылық, цифрландыру, салықтық жеңілдіктер, салық саясаты, бюджет ережесі.

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СОВРЕМЕННЫЕ КОНЦЕПЦИИ И МОДЕЛИ УПРАВЛЕНИЯ ГОСУДАРСТВЕННЫМИ ДОХОДАМИ

Статья посвящена новым моделям и парадигмам управления государственными доходами на примере Республики Казахстан. Актуальность исследования обусловлена высокой зависимостью бюджета от трансфертов из Национального фонда, слабой нефтефискальной налоговой базой и необходимостью цифровизации налогового администрирования. Цель исследования – рассмотреть динамику доходов государственного бюджета за период 2018–2024 годов, выявить институциональные ограничения и сопоставить национальную практику с зарубежным опытом (ЕС, Канада, Южная Корея, Сингапур, Эстония).

Методология исследования включает сравнительный анализ, статистическую обработку данных, анализ нормативно-правовой базы, а также анализ кейса использования цифровых инструментов (ЕСФ, онлайн-ККМ, e-Salyq Business). В исследовании использованы

данные официальной статистики Министерства финансов Республики Казахстан, Комитета государственных доходов и Высшей счетной палаты, а также данные международных организаций (ОЭСР, МВФ, Всемирный банк). Статистика показала, что в 2024 году налоговые поступления сократились на 4,7 %, неналоговые – на 25,7 %, трансферты выросли на 35,5 % и составили более 31% доходов бюджета. Это отражает сохраняющуюся зависимость от нефтяных доходов. При этом цифровизация позволила повысить административную прозрачность и сократить разрыв в налогообложении НДС.

Научная новизна исследования заключается в сопоставлении результатов широкого сравнения отечественных и международных моделей управления доходами. Практическая ценность заключается в обосновании предложений по снижению зависимости от трансфертов, максимизации ненефтяной налоговой базы, усилению полномочий Верховной счётной палаты и внедрению бюджетирования, ориентированного на результаты.

Ключевые слова: доходы государственного бюджета, налоговые поступления, фискальная устойчивость, цифровизация, налоговые льготы, налоговая политика, бюджетное правило.

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