Corporate tax evasion offences evidence collection in the context of Kazakhstan

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Abstract

Relevance. The research relevance is determined by further expansion of the theoretical understanding of offences related to tax evasion by organisations in Kazakhstan given the scale of this phenomenon.

Purpose. The research aims to characterise the offences of corporate tax evasion in Kazakhstan from the point of view of the definition of the offence, the specifics of proof and criminological characteristics.

Methodology. The statistical analysis, analogy, and generalisation methods, as well as formal-legal and formal-logical approaches, were used in the article.

Results. The peculiarities of proving such offences were revealed, and recommendations for its improvement directly in the Republic of Kazakhstan were offered. The issue of timely completion of investigation of offences following Article 245 of the Criminal Code of the Republic of Kazakhstan (CC RK) was analysed in detail. The features that increase the danger of tax evasion are highlighted, among which particular attention is devoted to tax evasion using organisations operating in offshore zones and tax evasion using specially created organisations to avoid payments to the country’s budgets. The study also delved into the analysis of existing opinions and concepts of scientists concerning this issue. The study of different points of view allowed for a deeper understanding of the complexity of this phenomenon and possible ways to counteract tax evasion.

Conclusions. In conclusion, this article underscores the complexity and significance of corporate tax evasion offences in Kazakhstan, emphasizing the necessity for enhanced methods of evidence collection and proof. The findings highlight the critical need for improved investigative processes, particularly concerning organizations operating in offshore zones.

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and those specially created to evade taxes. By addressing these issues, the research provides valuable insights and recommendations for strengthening the legal framework and enforcement mechanisms to combat tax evasion effectively in Kazakhstan.

Keywords: pre-trial investigation; investigation and evaluation of evidence; tax liability; criminal liability; criminological characterisation.

Introduction

Taxes are a key mechanism of the state, providing not only the preservation of the social organism but also the effective functioning of legislative and regulatory documents governing the legal use of this instrument, on which the subsequent development of the economy of Kazakhstan depends. The provision of the 35th article of the Constitution of the Republic of Kazakhstan [1] prescribes the obligation and duty of every citizen to comply with taxes, fees and other mandatory payments established by the legislation.

It should be noted that no country in modern practice can fully guarantee the full collection of tax revenues, as the phenomena associated with tax evasion are widespread and present in all economic systems. Even in developed states, such as the countries of Western Europe and the United States, issues related to non-payment of taxes remain relevant. This is confirmed by the studies conducted in this area [2].

Under the conditions of transition to a market economy and active development of entrepreneurship in Kazakhstan, tax legislation becomes the subject of active changes entailing the formation of complex tax legal relations. Nevertheless, this process is accompanied by negative consequences, the main of which is an increase in the number of criminal offences related to the evasion of taxes and mandatory payments to the budget. Such acts have a serious impact on the financial stability of the state, as significant monetary funds do not enter the budget, which entails the formation of insufficient funds in the state’s extra-budgetary funds.

The research relevance is determined by the need to develop effective strategies and mechanisms to combat tax evasion and ensure the financial sustainability of the state. In the considered context it should be noted that proving crimes of tax evasion from the organisation in Kazakhstan were the subject of scientific study by Kazakhstani scientists.

D.B. Sanakoiev and B.T. Seitov [3] provided a comparative legal analysis of various types of tax offences under the criminal laws of Kazakhstan and Ukraine. This analysis reveals the peculiarity of tax crimes – their secrecy and variety of methods used, which gives them a heightened public danger and makes it difficult to stop them. Moreover, these crimes have a negative impact on the economic security of the country, as they limit the financial capacity of the state to implement important government programmes.

Therefore, the need for further improvement of criminal legislation is emphasised, and they propose amendments to Articles 244 and 245 of the Criminal Code of the Republic of Kazakhstan (CC RK) to combat this category of crimes more effectively.

R. Chimirova [4] analysed the current situation with tax crimes, and their criminal liability, as well as considers the causes, consequences, and prospects for their prevention.

The importance of this problem is confirmed by systematic reforms in the national legislation of Kazakhstan, including tax and criminal legislation. As a result of the analysis, the importance of control over the legal and economic consciousness of all subjects obliged to pay taxes and other mandatory payments to the state budget is emphasised. Such direction implies preventive measures to prevent the commission of tax offences and contributes to ensuring the stability of the economic system of the country.

M.T. Kulzhabayeva [5] identified a variety of methods of tax evasion designed to ensure the concealment of income and reduce tax liabilities. In addition to the deliberate actions of subjects, the objective reasons contributing to such behaviour are also argued. The existing deficiencies in tax legislation, which contribute to tax problems and unjustified benefits, are also emphasised.

In light of these circumstances, monitoring of compliance with tax legislation and analysing the results of control measures on the part of fiscal authorities remain relevant and important tasks. N.Sh. Zhempiisov and B.T. Seitov [6] think that it is necessary to further modernise criminal legislation to effectively counteract tax crimes. To ensure economic security and sufficient filling of the state budget with tax revenues, certain measures are proposed based on the conducted study of regulatory and legal tools.

The article considers the inclusion of article 216 of the Criminal Code of the Republic of Kazakhstan in the category of tax crimes with a formal corpus delicti, as well as the author’s proposed revision of articles 244 and 245 of the Criminal Code of the Republic of Kazakhstan. Furthermore, a revision of statistical reporting concerning the qualification of certain types of offences as tax offences is proposed.

S. Abdalla [7] considered the role of forensic economic expertise in the process of investigation of tax offences. Recommendations on the implementation and evaluation of expert conclusions as evidence, especially in the case of significant discrepancies between the conclusions of the expertise and the results of the tax audit were presented. The procedure of interrogation of specialists from the tax authorities and experts is analysed, as well as the confrontation between these persons to study and evaluate the presented evidence.

A wide array of tools has been used in the research, which allowed to consider the problem of proving crimes related to tax evasion by organisations in Kazakhstan from various aspects. Thus, formal-logical and formal-legal methods were used to highlight the key conclusions and proposals to improve the policy of counteraction to crime.

The formal-logical method was used to logically structure the data and deduce general regularities and the formal-legal method allowed to analyse the legislation in more depth and identify possible problems in its application. Valuable information on measures that have already been adopted in other countries and the effectiveness of these measures was obtained by analysing
foreign experience using the comparative legal method. This helped to develop recommendations for improving the policy of countering tax evasion offences based on the successful experience of other countries.

As a result, the main objective of this study is to describe the process of proving tax evasion offences committed by organisations in Kazakhstan. To achieve the set goal, the following tasks will be conducted:

- an analysis of the criminal-legal characteristic of the corpus delicti of the offence provided by article 245 of the Criminal Code of the RK;
- study on the peculiarities of the investigation of the circumstances of a criminal case by the parties to criminal proceedings in this category of cases;
- determination of the criminological basis of tax evasion in Kazakhstan.

Criminal and legal characteristics of tax evasion from an organisation in Kazakhstan

In comparison with similar countries with similar levels of per capita income, Kazakhstan continues to record low levels of tax revenues relative to gross domestic product (GDP) (Figure 1).

![Figure 1. Tax to GDP ratio including tax evasion offences in the period 2020-2022](image)

**Source:** [8].

Tax evasion is the illicit behaviour of economic entities aimed at reducing tax liabilities through the use of legally permitted methods, for which, if discovered, liability for violation of tax legislation is provided. Thus, for example, in Almaty, criminal proceedings on criminal cases related to the illegal activities of several bookmaker companies: LLP “Olimp KZ Bookmaker Office”, LLP “Alpha Bet”, and LLP “Onlybet” are ongoing. Twelve employees and founders of these firms are accused of creating an organised criminal group, legalisation of property and tax evasion.

Not long ago, a criminal case against the head of another company in Shymkent, who is also accused of evading taxes and other obligatory payments of approximately 250 million tenge, was completed and submitted to the court. These unlawful actions threaten the taxation system itself, preventing the planned receipt of tax revenues to the budget, which is necessary for the implementation of government functions. Such actions also cause an imbalance between bona fide taxpayers and persons violating tax legislation, violating the principle of social justice and destroying the normal functioning of the economy.

Lack of tax revenues from various levels of the budget leads to delays in the payment of wages, pensions, and subsidies and limits the implementation of social and scientific programmes. In this regard, the fight against tax evasion remains an important task to ensure the sustainability of the country’s financial system.

A common trait of tax evasion methods is the use of deception. Numerous studies of ways to commit tax evasion confirm that deception is a basic component of the illegal actions of criminals [9-13]. Obtaining information about business entities whose financial and economic indicators do not correspond to reality, gives grounds for the beginning of checks by operational units and possible initiation of investigative proceedings.

Deception may be the provision of knowingly false information about the object and/or taxable base – inclusion or exclusion of physical, quantitative, cost indicators, transactions, financial and economic operations related to the acquisition, possession, disposal or use of property, goods, income (profit) or their components, the volume of sale of goods (works, services), supply of goods (works, services) and other objects defined by the tax legislation, the presence of which is associated with the emergence of the taxpayer’s taxable base.

The process of deception itself is complex and requires preliminary preparation, including determination of the method of tax evasion, search for accomplices, planning of actions for preparation, commission and concealment of the offence, as well as creation of business entities to be used as counterparties in fictitious, seemingly financial and economic transactions, and involvement of persons who will perform the necessary actions to conceal tax evasion without being aware of their role in the offence.

Moreover, actions on preparation and concealment of tax evasion may independently constitute corpus delicti of other offences provided for by the Criminal Code of the Republic of Kazakhstan, or fall under the prohibitions contained in civil, economic, tax, and administrative legislation.

Unfortunately, such conduct continues to exist and poses a serious threat to the stability of the financial system of the state. Therefore, it is necessary to actively develop and implement measures to promote legality in the field of taxation and improve legal culture among the population and entrepreneurs. Only joint efforts of the state, society and the business community can ensure the reduction of tax evasion and guarantee the stability and prosperity of the country’s economy.

The determination of the specific penalty for tax evasion remains within the competence of the court, which considers the circumstances of the case and other factors when deciding on the imposition of punishment. According to the Normative Resolution of the Supreme Court of the Republic of Kazakhstan No. 3 “On Certain Issues of Application by Courts of Legislation on Cases of Criminal Offences in the Sphere of Economic Activity” [14], tax evasion and (or) other mandatory payments to the budget is considered only with the direct intent.

Economic, legal, and social aspects are to be considered to grasp the complexity of this phenomenon. The essence of tax evasion consists of deliberate actions aimed at avoiding taxation, which poses a threat to the economic stability and social well-being of the state. It is particularly important to identify the reasons and motives that induce organisations to evade taxes to develop effective measures to prevent and suppress such violations.
Possible measures include improving tax legislation, increasing liability for tax offences, and strengthening control by the tax authorities. The relationship between tax evasion and corrupt practices should also be emphasised. Tax evasion is often associated with the illegal influence of tax authorities, which exacerbates the problem and requires additional measures to curb corruption.

Corporate tax evasion is a criminal offence in Kazakhstan, which carries criminal penalties in the form of fines, correctional labour, or imprisonment. The final decision on punishment is made by the court, which considers the circumstances of the case, the amount of money evaded and other factors.

This means that each case of tax evasion is considered individually, and the punishment is determined by the court based on the evidence collected and the regulations in force. Funds evaded the degree of systematicity, and other circumstances may affect the imposition of a stricter penalty.

Thus, courts in Kazakhstan can impose criminal penalties on individuals and organisations that evade tax payments. This contributes to maintaining tax discipline and ensuring the fair functioning of the tax system in the country.

Peculiarities of evidence and investigation of organisational tax evasion offences in Kazakhstan

To fully understand the nature of criminal procedural evidence in the context of the general digitalisation of law enforcement, its characteristic features should be highlighted, which can be presented as follows:

1. Criminal procedural evidence aims to establish the circumstances that occurred in the past. Thus, the process of proving has a retrospective character, since its main task is to clarify events that have already occurred. This fact determines the tools that are used in the process of proving, and also demonstrates the complexity of this activity, as it is necessary to find and establish the facts that took place in the past, based on the available traces of the offence, left in objective reality or the minds of individuals.

2. The activity of criminal procedural evidence is strictly regulated by law. Obtaining evidence must be carried out by the relevant authorised subjects, using the methods and methods provided for by law.

3. Criminal procedural evidence aims to establish necessary circumstances for a particular case. The subject of proof in criminal proceedings is an object of interest for many researchers of procedural science.

Several authors unreasonably narrow or expand the subject of evidence in a criminal case [15-17]. System analysis of the legislation allows to conclude that the circumstances subject to proof can be divided into the following categories:

- the circumstances that characterise the offence;
- circumstances characterising the personality of the guilty person, including mitigating and aggravating circumstances which are essential for the assignment of punishment;
- other circumstances established by law that may also be relevant to the criminal case.

Analysing the elements presented in criminal proceedings, it is possible to identify the different key aspects.

Establishment of the existence of a socially dangerous act that falls under the category of criminal offences. Identification of the characteristics of the act committed that constitute a criminal offence, including its time, place, manner and other surrounding circumstances.

Compensation for damage caused by the offence and other expenses related to the pre-trial investigation and selection of the appropriate type and degree of punishment for the person responsible for the offence. Restoration of the violated rights of the affected persons resulting from an unlawful act and preventing the commission of other criminal offences aimed at ensuring public safety.

Upon investigation of the mentioned stages of the process of proving in the framework of criminal proceedings, the following stages can be distinguished: primary, subsequent, and final. In improving the methods of pre-trial investigation of tax evasion and other compulsory payments to the budget, significant problems have been identified and analysed, which it seems reasonable for the investigator (prosecutor) to solve at each of these stages.

At the initial stage of the investigation of an offence, the investigator (prosecutor) needs to clearly define the circumstances to be proved in the criminal proceedings to be initiated and conducted. Thus, for example, the suspect, carrying out financial and economic operations for a long time, may receive uncontrolled profits, pay unofficial salaries to employees (so-called “wages in envelopes”) and deliberately conceal the actual amount of income and wages from taxation, while not paying insurance contributions due to lack of funds [18; 19].

Such facts can be revealed and the period for which insurance premiums are not paid can be established only through the study of primary documents of accounting and tax accounting and reporting by specialists in this field.

To acquire information on circumstances related to tax evasion and (or) other obligatory payments to the budget, after detection and seizure of documents, interrogations of both the offenders themselves – managers and accountants (chief accountants), as well as other employees of the enterprise (farm) are undertaken. Interrogation subjects are obliged to present relevant documents to confirm their testimony, which is recorded in the protocols.

As a result, documents play a determining role in the formation of procedural sources of evidence, such as testimony. When developing forensic tactics and methods of investigation of offences related to the evasion of legal entities from payment of taxes and other mandatory payments, it is recommended to be guided by the materials of judicial and investigative practice.

Considering the aforesaid, the following list of necessary materials to complete the investigation of the offence under Article 245 of the Criminal Code of the Republic of Kazakhstan within a reasonable period is presented:

- primary accounting and tax accounting documents, including income and expense reports, invoices, bills and other documents related to the payment of taxes and mandatory payments;
- orders appointing and dismissing suspects to accounting positions and job descriptions that may influence tax evasion;
− documents confirming the suspects’ ownership of movable and immovable property, cash and other valuables;
− certificates on the mental and physical condition of the suspects, as well as the conclusions of forensic psychiatric expertise (if available) to identify possible motives and intent;
− characteristics of the suspects and information on previous convictions, if any, to assess their criminal recidivism;
− materials collected in the investigation and indicating the involvement of suspects in tax evasion, such as witness statements, expert opinions, and other evidence.

According to the provisions of Article 25 of the Criminal Procedure Code of the Republic of Kazakhstan [20], judges, prosecutors, investigators, and inquirers evaluate evidence following their inner conviction, relying on the law and conscience.

It should be noted that the final decision on the admissibility of evidence and its evaluation is made by the court during the deliberations when considering the materials of the criminal case and adopting a judgment. In the investigation of offences under Article 245 of the Criminal Code of the Republic of Kazakhstan of particular importance is the documentary confirmation of the facts of deliberate tax evasion on the part of business entities.

Witness testimony, as a rule, is not always able to fully disclose the essence of the offence, especially in cases of prolonged investigation, when witnesses may forget certain facts. Thus, the analysis of court decisions shows that witness testimony often acts as indirect evidence confirming the facts established by acts of audits or other written documents.

Important aspects to be proved in the investigation of tax evasion offences are the guilt of the accused in committing the offence, the form of guilt and motives for committing it; evidence of the origin of the property subject to confiscation and its connection to the criminal acts; and the type and amount of damage caused by the criminal offence.

An analysis of the specifics of the evidentiary process for the above offences reveals the key factors that influence the success of the investigation and the bringing of the perpetrators to justice. Thus, cases related to tax evasion are often characterised by the complexity of proof due to the presence of atypical schemes, hidden operations, and the use of offshore companies [1; 21].

This requires from the investigative authorities and judicial instances high qualifications and specialised knowledge to detect and solve such crimes. In the context of tax evasion investigation, financial expertise plays a key role in determining the amount of evaded funds, their sources, and consequences for the state budget [2; 22].

The ability to conduct complex analyses of the financial activity of the organisation becomes a prerequisite for successfully proving the crime. Effective investigation of tax evasion requires the interaction of various specialists, such as tax experts, financial analysts, auditors, and criminalists [3; 23].

The cross-disciplinary approach allows to analysis of information comprehensively and identifies illegal actions of an organisation. At the same time, it is equally important to respect the procedural rights of the accused in the process of proving tax evasion offences. The guaranteed right to defence, the right to defence counsel, as well as compliance with procedural rules and deadlines play a crucial role in establishing a fair trial and preventing possible violations of the rights of the accused.

Criminological characteristics of offences under Article 245 of the Criminal Code of the Republic of Kazakhstan

As noted earlier, tax deviations appear in various documents used for accounting reports submitted by taxpayers to authorities. The tax deviations cited are often related to the intentional dissemination of false information about various aspects of tax liabilities.

These manipulations include such actions as concealing the real volume of sales of goods, work performed and services rendered, falsely reducing indicators on the payroll and number of employees, as well as creating false documents on the return of goods or payment for services. Such manipulations result in significant tax reporting irregularities and non-payment of related tax liabilities.

Tax offence causes are similarly significant. These offences are widespread for different reasons. Some are due to general national shortcomings associated with the crisis state of the economy, while others depend on specific features of the functioning of the tax service and its counteraction to offenders. Individuals and legal entities strive in various ways to reduce the amount of tax payments [24-26].

Non-payment of taxes can lead to hidden financial resources that can be used for the purchase of personal goods, investment in business development and production, as well as payment of wages. This is exactly the position of taxpayers that encourages them to evade tax payments [27].

It is important to note that in Kazakhstan the problem of tax evasion is also related to the attitudes of citizens who view this offence as something less serious. Some people believe that tax evaders are not criminals but are more successful entrepreneurs with positive business qualities. It is important to note that the desire to enrich oneself is not the only motivation for tax evasion.

Among the numerous tax evasion tactics, the following common methods are prominent:
− overestimation of the cost of production by including unjustified expenses, which, should be covered by the company’s profit, including prepayments for non-received products in the costs;
− increase in labour costs;
− artificial overestimation of the number of employees (through fictitious contracts with part-time workers) to conceal excessive wage payments;
− transfer of funds to special funds of the company in the form of financial assistance for services, work performed, products shipped [28];
− unused wages and salaries; overstatement of the number of employees (through fictitious contracts with part-time workers);
The third recommendation is related to tax morality, where the authorities should encourage taxpayers to realise their moral obligations to the state and inform them about the importance of paying taxes for the development of the country and society.

At the same time, D. Onu et al. [31] suggest removing the belief that there are loopholes in the system that can be exploited for illegal gains. Increasing the confidence of taxpayers in the tax system and ensuring adequate tax payment services and fair treatment by the authorities contribute to reducing involvement in tax evasion.

Other scholars emphasise the significant impact of reducing the probability of errors on the part of management in decision-making and evaluation of corporate tax policy [32-34]. Internal control also ensures that management does not violate applicable laws and regulations, including tax regulations, which contributes to reducing the risks of tax offences.

According to F. Irawan and A.S. Utama [35], the use of forensic accounting to detect tax fraud and tax evasion is essential to increase government revenue, especially in developing countries with a high level of informal sector, corruption and continuous growth of tax losses.

The main advantage of this approach is to increase government revenues needed to provide public goods and services, improve social and economic infrastructure, and reduce annual budget deficits.

Forensic accounting techniques to increase tax revenues also improve morale among taxpayers, which will increase tax compliance. It will also ensure tax fairness and equity. The number of tax complaints by individuals and companies will decrease. The gap between those who comply with tax laws and those who evade tax will narrow.

Additionally, the quality of the taxpayer database will improve. Many taxpayers will be brought into the accounting records, facilitating revenue planning and budgeting. In the long term, as compliance increases, the time and costs associated with investigation and recovery will be minimised and eliminated [36, 37].

After all, the processes related to the preparation, commission and concealment of tax evasion have a non-linear nature of cause-and-effect relationships, where the consequences of each previous action do not serve as a direct cause of subsequent actions. This should support the data in the tax or customs declaration.

Thus, the choice of a particular type of tax, fee (compulsory payment), from which it is planned to evade, determines the peculiarities of accounting of taxable objects, determination of tax rates, calculation of amounts of tax, fee (compulsory payment) or taxable base, use of tax benefits.

At the same time, it is necessary to form “actual” grounds for the data to be included in the tax or customs declaration, which determines the mechanism of committing an offence, where the imaginary results of actions that have not yet occurred become causal circumstances for subsequent actions. Thus, in the process of preparation for the commission of this offence, actions are carried out aimed at disguising from the controlling authorities the commission of this offence.

Thus, the criminological characteristic of crimes under Article 245 of the Criminal Code of the Republic of Kazakhstan reveals the main features and trends of these offences.

First of all, such crimes are characterised by an economic component, as their purpose is the illegal evasion of mandatory financial obligations to the state. This may have serious consequences for the economic stability and development of the country. Crimes under Article 245 of the Criminal Code of the Republic of Kazakhstan are most often committed by organised groups or persons with special knowledge of finance and taxation.

This indicates that such offences are planned and premeditated. These crimes can cause significant damage to the state budget and society as a whole, as they result in the loss of significant funds that could have been allocated to social programmes and the development of the country.

In conclusion, the criminological characteristic of crimes under Article 245 of the Criminal Code of the Republic of Kazakhstan indicates the need to take effective measures to combat such offences, including strengthening control over tax reporting, increasing legal literacy and awareness of the population in the field of tax legislation, as well as toughening the responsibility for committing such crimes.

Only thus it is possible to ensure fairness and efficiency of the tax system, as well as to protect the interests of the state and society as a whole. After a comprehensive analysis of scientific sources concerning the problems of prevention of concealment of taxation objects and evasion of taxes and mandatory payments, it becomes obvious that it is necessary to develop a comprehensive system of socio-economic and legal measures. In this context, it seems appropriate to use some approaches to influence the behaviour of taxpayers and their intentions to conceal objects of taxation:

1. Stabilisation and clear formulation of tax legislation. It is advisable to improve and regulate tax regulations, codify tax laws, and simplify their wording to make these documents more accessible and understandable.
2. Lowering tax rates while broadening the tax base.
3. Reduction of administrative procedures related to fiscal management. Fiscal levies whose administration is excessively costly should be abolished, which will reduce the tax burden on economic entities and create better conditions for their development.

Tax culture and discipline improvement through active anti-corruption efforts, improvement of democratic institutions efficient use of tax revenues and setting marginal tax rates above the rates of penalties for violation of tax legislation are also especially significant. Increasing
the effectiveness of tax authorities in detecting tax evasion and creating conditions under which such evasion becomes practically impossible is an integral element of countering this type of crime.

Even a small increase in the probability of punishment will have a positive effect, contributing to the narrowing of the scale of evasion. Finally, there is a need to actively promote the formation of national tax consciousness through information and education activities that aim to maximise voluntary tax payment.

By overcoming these and other taxation problems, the country will be able to create favourable conditions to reduce budget losses and the number of tax defaulters actively evading their constitutional obligations. Kazakhstan will be able to become a significant participant in tax competition on the world stage.

Conclusions
Peculiarities of proving facts related to offences under Article 245 of the Criminal Code of the Republic of Kazakhstan include the fact that the presence of documents confirming violations of legislation in the field of taxation can become the basis for the formation of other admissible sources of evidence used in criminal proceedings: witness testimony, expert findings, physical evidence and, conversely, the absence of documents makes it impossible to hold offenders criminally liable for non-compliance with tax legislation.

A possible solution for immediate and simplified application may be the optimisation of the taxation system through the different measures.

A predetermined and low tax rate (no more than 10%) on gross income, which will simplify tax obligations and reduce consulting costs for companies. Differentiating tax rates according to different industries will enable accurate and responsive tax planning and eliminate discretionary cost allocation and attribution, contributing to a fairer tax system.

Active cooperation of companies with the government will help reduce tax evasion and increase the stability of the financial system. Monthly payment of corporate taxes with a link to tax withholding on invoicing would provide a steady cash flow to the government and improve monitoring of production and GDP.

Making it easy for companies to account for tax costs when calculating the mark-up will help avoid unnecessary expenditures for the sole purpose of reducing the tax burden and focusing on improving business efficiency. The system also contributes to the reduction of bad tax credits by the government through real-time scrutiny and crackdown on non-paying companies.

To ensure an effective crime investigation, the comprehensive analysis and collection of evidence should be emphasised, and their interrelationship should be considered to form an objective and complete picture of the crime.

It should be recognised that each aspect of evidence can be important and can influence the overall outcome of the investigation. It is also worth paying due attention to the legal rules governing investigative procedures to avoid violating the rights of the accused and other participants in the process.

A one-sided approach to evidence can reduce public confidence in the fairness of the judiciary and affect the final judgement. In sum, competent and comprehensive proof of an offence is a key aspect of effective criminal proceedings, and its neglect can have serious consequences, delaying the investigation and reducing the objectivity and legality of decisions. It is therefore necessary to adhere to the principles of comprehensive and integrated consideration of evidence to achieve fairness and legality in criminal proceedings.

In conclusion, tax evasion is a complex and urgent problem for the Republic of Kazakhstan. Its solution requires a comprehensive approach and cooperation of all stakeholders, including state authorities, the business community and society as a whole. Only joint efforts can ensure compliance with tax legislation and stability of the country’s financial system.

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Анотація

Актуальність. Актуальність дослідження визначається необхідністю подальшого розширення теоретичного розуміння правопорушень, пов’язаних з ухиленням від сплати податків організаціями в Казахстані, з огляду на масштаб цього явища.

Мета. Метою дослідження є характеристика правопорушень, пов’язаних з ухиленням від сплати корпоративних податків у Казахстані з точки зору визначення правопорушення, специфіки доведення та кримінологічних характеристик.

Методологія. У статті використані методи статистичного аналізу, аналогії та узагальнення, а також формально-правові та формально-логічні підходи.

Результати. Виявлено особливості доведення таких правопорушень, запропоновані рекомендації щодо їх удосконалення безпосередньо в Республіці Казахстан. Детально проаналізовано питання своєчасного завершення розслідування правопорушень відповідно до статті 245 Кримінального кодексу Республіки Казахстан (КК РК). Виділено риси, що підвищують небезпеку ухилення від сплати податків, серед яких особливу увагу приділено ухиленню від сплати податків за допомогою організацій, що діють в офшорних зонах, а також в ухиленню від сплати податків за допомогою спеціально створених організацій для уникнення платежів до бюджету країни. Дослідження також розглянуло існуючі думки та концепції вчених з цього питання. Вивчення різних точок зору дозволило глибше зрозуміти складність цього явища та можливі способи протидії ухиленню від сплати податків.

Висновки. У висновку статті підкреслюється складність і значущість правопорушень, пов’язаних з ухиленням від сплати корпоративних податків у Казахстані, наголошуючи на необхідності удосконалення методів збору доказів та доведення. Висновки підкреслюють критичну потребу в покращенні слідчих процесів, особливо стосовно організацій, що діють в офшорних зонах, та спеціально створених для ухилення від податків. Звертаючись до цих питань, дослідження надає цінні висновки та рекомендації для зміцнення правової бази та механізмів забезпечення правопорядку для ефективної боротьби з ухиленнями від сплати податків у Казахстані.

Ключові слова: досудове розслідування; розслідування та оцінка доказів; податкова відповідальність; кримінальна відповідальність; кримінологічна характеристика.