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**КЫРГЫЗ РЕСПУБЛИКАСЫНДА ЖЕРГИЛИКТҮҮ
САЛЫК САЛУУНУН НЕГИЗДЕРИ ЖАНА АНЫ ЭКИ ДЕҢГЭЭЛДҮҮ
БЮДЖЕТТЕРДИ ТОЛТУРУУДАГЫ РОЛУ**

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**ОСНОВЫ ИСЧИСЛЕНИЯ МЕСТНОГО НАЛОГООБЛОЖЕНИЯ
В КЫРГЫЗСКОЙ РЕСПУБЛИКЕ И ЕГО РОЛЬ В ПОПОЛНЕНИИ
БЮДЖЕТОВ ДВУХ УРОВНЕЙ**

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**BASICS OF LOCAL TAXATION AND ITS ROLE IN REPLENISHING
TWO LEVELS BUDGETS IN THE KYRGYZ REPUBLIC**

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Макалада жергиликтүү салыктарды жана жыйымдарды чогултуу мүмкүнчүлүгү каралат, жергиликтүү маанидеги маселелерди чечүүдө көзкарандысыздыктын деңгээли жогору болот, ошондуктан жергиликтүү салыктарды изилдөө жана жергиликтүү салыктарга жана жыйымдарды жергиликтүү бюджетке түшүрүү актуалдуу багыт болуп саналат. Ушунун негизинде жергиликтүү өз алдынча башкарууну түзүүдө кирешенин негизги булагы катары жергиликтүү салык салууну өнүктүрүүгө салык саясатында өзгөчө орун буруу керек. Жергиликтүү салык тутумунун, ошондой эле Кыргыз Республикасынын салык салуу тутумунун өнүгүшү салыктык жана финансы кызматтарын башкарууну уюштурууну өркүндөтүүнү талап кылат. Учурда, учурдагы салык мыйзамдарынын бөлүгү болгон жергиликтүү салыктардын жана жыйымдардын жергиликтүү бюджеттерди түзүүдөгү ролу ченемдүү эмес.

Негизги сөздөр: салык, бюджет, жергиликтүү бюджет, салык салуу, экономика, каржы, салык, ставкасы, коэффициенттер.

В статье рассмотрена возможность накопления местных налогов и сборов, выше уровень самостоятельности в решении вопросов местного значения, в связи с чем, изучение местного налогообложения и поступление местных налогов и сборов в местный бюджет. реальная площадь. Исходя из этого, особое место в налоговой политике должно быть отведено развитию местного налогообложения, как основного источника доходов формирования местного самоуправления. Развитие местной налоговой системы, как и налогообложения Кыргызской Республики в целом, требует совершенствования организации управления налоговой и финансовой службой. В настоящее время роль местных налогов и сборов, которые являются частью действующего налогового законодательства, в формировании местных бюджетов не на должном уровне.

Ключевые слова: налог, бюджет, местный бюджет, налогообложение, экономика, финансы, налоговая ставка, коэффициенты.

The article considers the possibility of accumulating local taxes and fees, the higher the level of independence in resolving issues of local importance, in connection with which, the study of local taxation and the receipt of local taxes and fees in the local budget is an actual area. Based on this, a special place in tax policy should be given to the development of local taxation, as the main source of income for the formation of local self-government. The development of the local tax system, as well as the taxation of the Kyrgyz Republic as a whole, requires improving the organization of

management of tax and financial services. Currently, the role of local taxes and fees, which are part of the current tax legislation, in the formation of local budgets are not up to standard.

Key words: tax, budget, local budget, taxation, economics, finance, tax rate, coefficients.

One of the factors that have a certain impact on the economy of the Kyrgyz Republic is the formation of effective legislation on taxes and levies, which implies the establishment of appropriate legal regulation of tax relations.

When calculating the property taxable amount, the walls material that prevails in the walls of the property is taken as the basis. For the property of G-1, the total area is determined based on data on the size of the total area of the property item according to internal measurement specified in the technical passport of the taxpayer's real estate unit issued by the state body that registers rights to real estate. If the technical certificate (apartment specifications sheet) for real estate does not contain the total area size based on internal measurement, in this case the total area will be determined by the external measurement.

The need to withdraw funds in profit of state, obtained with such great difficulty has always been perceived very painfully, especially at the present time [1,2,3]. Property taxpayers-private individual or organizations who owns the following:

1) property registered on the territory of the Kyrgyz Republic;

2) property acquired under a financial lease or mortgage loan agreement, registered on the territory of the Kyrgyz Republic, from the first day of the month following the month in which the right to own this property occurred. Unless otherwise stipulated in the agreement, each owner is a taxpayer in proportion to his share of this property between the persons on the property of the 1st group, which is in their joint ownership. The tax period for property tax is a calendar year.

Activity, estate and assets subject to tax:

1) state-owned property assigned to state-owned enterprises on the right of economic management or

operational management, and to institutions on the right of operational management;

2) state-owned property assigned to state-owned enterprises on the right of economic or operational management, and to institutions on the right of operational management;

3) privately owned property [4];

The following buildings are related to property taxes:

1) group 1: residential buildings, apartments, country houses intended for permanent or temporary residence, not used for business (entrepreneurial activities);

2) group 2: residential buildings, apartments, country houses, recreation and retreat centers, sanatoriums (resorts), industrial and administrative buildings, as well as other permanent structures intended and/or used for business activities;

3) G-3: temporary premises made of metal and other structures, such as kiosks, containers, intended and/or used for business activities;

4) group 4: vehicles, including self-propelled vehicles and mechanisms.

Property tax base are following:

1) for properties of groups 1, 2 and 3, - the taxable amount of properties;

2) for properties of group 4:

a) that the property working on the internal combustion engine - engine size or the carrying amount;

b) property- has no an internal combustion engine - the carrying amount.

c) property that does not have an internal combustion engine and an carrying amount - the value under the statutory procedure of the Government of the Kyrgyz Republic.

Property taxes of groups 1, 2 and 3 are calculated using the following formula: $HC = C \times \Pi \times K_p \times K_z \times K_o$ [5].

Where: HC - Property taxes, KGS; C - taxable amount of one square meter of the property area, KGS/sq. M; "Π" - the total area of property, Group1 (hereafter G-1), reduced by the area that is not taxable or the total area of the property, G-2 or 3, sq. m; "Kp" - regional coefficient taking into account the change in the taxable amount of the facility depending on its location on the territory of the KR; "Kz" - zonal coefficient taking into account the change in the taxable amount of the facility depending on its location in the residential areas (settlements); "Ko"-

industry coefficient used for properties of G-2 and G-3. For properties of other Groups, Ko = 1.

The taxable amount per one square meter of the property area, G-1, G-2 and G-3 is set depending on the wall materials and the year of commissioning of the property in the amount, under Annex 4.

For properties of G-2 and G-3, the total area is determined based on data on the size of the total area of administrative offices, industrial buildings and warehouse premises indicated in the technical certificates of the taxpayer's immovable property unit. The state body that registers the rights to real estate used for business activities issues the technical certificate: production of goods, services delivery, work performance, warehousing [6]. The regional coefficient of the "Kp" is set in the sizes according to Annex 6.

The value of the zonal coefficient "Kz" is equal to 1, except for the cities of Bishkek, Osh and Jalal-Abad. The values of the zonal coefficient of "Kz" and the boundaries of cost zones in the Bishkek, Osh and Jalal-Abad cities are established by the Government of the Kyrgyz Republic in agreement with the steering committee of the Jogorku Kenesh of the KR in the amount of 0,3 to 1,2 no more than once during the tax period, no later than October 1 of the current year.

If the coefficients "Kp, Kz, Ko" are not set, their values are assumed as 1.

The tax rate is set at:

1) for properties of G-1 - 0,35% of the tax base;

2) for properties of G-2 and G-3 - 0,8% of the tax base;

3) for properties of G-4:

A) IC engines:

b) property with an internal combustion engine- 0,5% of the carrying amount;

c) property that does not have an IC engine and carrying amount- 0,5% of the value (Annex 5).

Not subject to tax:

1) objects of property of diplomatic missions, consular offices of foreign countries and representative offices of international organizations, in accordance with international agreements that have entered into force in accordance with the procedure established by law, to which the Kyrgyz Republic is a party;

2) the area of one property, G-1 belonging to the owner of this object, not exceeding the following size:

Table 1

The area of the property, group-1 that is not subject to property tax, depending on the population in settlements (sq. m) [7,8]

Thous. people	up to 5	between 5 to 10	between 10 to 20	between 20 to 50	between 50 to 100	between 100 to 200	between 200 to 500	500
Residential building, country house (summer cottage), m ²	360	330	300	270	240	210	180	150
Apartment, m ²	290	260	230	200	170	140	110	80

The following persons are exempt from paying property tax [9,10]:

1) persons awarded the highest degree of distinction of the Kyrgyz Republic «Hero of the Kyrgyz Republic», «Heroes of the Soviet Union and Socialist Labor», mothers-heroines, persons awarded the orders of Glory and «Labor Glory of three degrees», «participants and invalids of the great Patriotic war». As well as military servicemen who took part in the war in Afghanistan and other countries under interstate agreements. War disabled veterans who became disables by wounds, contused wound or injuries while defending the USSR, the Kyrgyz Republic or in the performance of other duties of military service or due to disease received in the field. Other disabled people, equal pension to these categories of servicemen, widows of World War II disabled veterans and disabled persons of groups I and II. Exemption for one item of property of G-1 and/or G-4, that are subject to taxation, or a part of the item of property that falls in accordance with the legislation of the Kyrgyz Republic on the share of ownership of a person exempt from property tax. Persons who are exempt from paying property tax of G-1 and/or G-4, 50% of the amount of property tax due for the corresponding taxable property object;

2) persons with disabilities who have motorized wheelchairs and hand-operated vehicles-according to wheeled transport.

Local keneshs have the right to [11]:

1) grant full or partial exemption from property tax for a period of up to 3 years in cases where the taxpayer has suffered material losses due to force majeure;

2) provide an exemption from property tax for a period of up to 5 years for a newly created organization engaged in the production and/or processing of products, provided that the volume of production and/or processing of products is not less than 30,0 million KGS per year.

3) provide full exemption from property tax for enterprises whose activities are classified as preferential types of industrial activities that are subject to preferential taxation.

Organizations and individual entrepreneurs pay tax:

1) for objects of property of G-2 and G-3, quarterly, no later than the day following the 20th day of the third month of the current quarter, in equal shares during the current year at the location of the property object, and within the city of Bishkek - at the place of tax registration of the taxpayer;

2) for objects of property of G-4, within the period established by the government of the KR, but in the period before passing technical inspection - at the place of registration of the object in the relevant authorized state body.

The amount of tax payable for the actual period of ownership and/or use of the property of G-1, G-2 and G-3 by the taxpayer transferring these rights must be paid to the budget “before” or “on” the date of state registration of rights. In this case, the original owner of the property object pays the amount of tax calculated from January 1 of the current year to the beginning of the month following the month of transfer of the property object. The subsequent taxpayer of property tax pays the amount of tax calculated for the period from the beginning of the month following the month in which the right to the property object arose. G-4 property tax is paid once per tax period. Transfer of ownership rights to the property of G-4 is not a reason for repeated payment [12, 13].

Agricultural land and land are subject to taxation:

- 1) localities;
- 2) industry, transport, communications, and other purposes, including land for defense purposes;
- 3) environmental, health, recreational, and historical and cultural purposes;
- 4) forest Fund;
- 5) water Fund;
- 6) reserve.

The tax base for calculating land tax is the area of the land plot specified in the legal certificate [14, 15].

The basic rates of land tax for the use of water bodies are set at the rates applied to the irrigated arable land of the corresponding rayon. The basic rates of land tax for the use of land irrigated by pumping stations are set at the rates applicable to rain-fed arable land in the corresponding rayons.

The coefficient of commercial use of the “Kk” is set to 1,0 for a part of house, land, household and garden plots in proportion to the share occupied by residential buildings or parts of buildings leased by the owner for living. The coefficient of commercial use of the “Kk” for land plots owned or used by organizations and individual entrepreneurs, individuals in the part used for carrying out business activities, is established in the following amount for land plots granted under the right of ownership or use:

1) shops, kiosks, stalls, and other retail locations, depending on the area:

Area, m ² .	up to 10	between 10 to 20	between 20 to 35	between 35 to 50	Greater than 50
Kk value	22,5	16,5	10,5	7,5	6

2) mini markets, markets, shopping centers, trade centers - 7,5;

3) cattle and forage markets - 4,5;

4) Public Food Service Establishments - 3;

5) accommodation infrastructures, hotels - 7;

6) banks, pawnshops, exchange offices - 5;

7) disco clubs - 7;

8) offices, business centers, exchanges - 2.5;

9) gas stations - 10;

10) tank farm facilities - 1,5;

11) parking lots, car service companies - 4,5;

12) advertising structures - 50;

13) enterprises in the field of recreation and entertainment, sports and health services, personalized services delivery - 1.5;

14) administrative buildings of transport enterprises: air terminals, bus stations, bus terminals, railway stations - 0,9;

15) enterprises of industry, transport, construction, communications and energy, territories of free economic zones - 0,5;

16) buildings and structures of mining enterprises, as well as freight stations of railway transport, sanitary protection zones of railway and air transport enterprises - 0,3;

17) mineral assets, quarries, mines, sections, ash-disposal areas - 0,05;

18) geological exploration, FEEDs, exploratory operations - 0,005;

19) overhead power transmission lines - 0,01;

20) science, education, health, culture, children's and youth sports institutions - 0,3;

21) agricultural production buildings (garages, repair shops, grain flows, grain cleaning complexes, vegetable and potato storage facilities, construction and household yards and other agricultural facilities) - 0,2;

22) defense-sports-technical organizations - 0,01.

23) buildings and structures owned by an agricultural cooperative and a trade and logistics center for agricultural purposes and used for the purposes of their main activities - 0,1 [16, 17].

Tax exempt [18]:

1) lands:

a) wildlife reservoir, natural, national and dendrological parks, Botanical and Zoological gardens, nature reserves, natural monuments, historical and cultural objects, Unallocated reserve lands, lands occupied by a tracking lane along the state border;

b) public use of localities occupied by protective forest plantations, water and forest resources;

c) communication routes, land strips along roads of national and local significance, with the exception of those provided for agricultural use;

d) product pipelines and communication lines, except for those provided for agricultural use;

e) under reservoirs and flood zones, power lines used

for generating or transmitting electricity, with the exception of land provided for agricultural use;

2) land of cemeteries;

3) livestock alleyways and dryfeed lots;

4) lands of the Deposit protection Agency, Deposit protection Fund, NBKR, with the exception of their lands used for recreation, leisure and entertainment;

5) lands of organizations of disabled, war veterans and persons equated to them and land organizations of the Kyrgyz blind and deaf associations, private entrepreneurs, in which disabled people, blind and deaf people are no less than 50% of total employment. If their salary is not less than 50 % of the total salary Fund;

6) land of institutions of the penitentiary system;

7) disturbed land (degraded, with violations of soil cover and other quality indicators of land), requiring reclamation, received for agricultural needs by local governments, organizations, as well as individuals for a period established by local kenesh (councils);

8) land of sanatoriums, resorts, recreation and retreat center of trade unions included in sanitary protection zones;

9) lands of worship facilities of religious organizations registered in accordance with the procedure established by the legislation of the Kyrgyz Republic. Liturgical objects - real estate of religious institutions directly for performing rites and prayers for the purpose of joint confession and dissemination of faith.

10) lands of pre-school educational organizations (nursery school created on the basis of private ownership);

11) land of the Main Department of the State specialized security service, Ministry of Internal Affairs of the Kyrgyz Republic.

All of the aforesaid, dictates the need for further tax system reform in the KR, these days, the creation of an effective system of local taxation is one of the main problems of the general state socio-economic policy. Issues of further improvement are the most relevant area for research and practical application.

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