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IMPROVING THE ORGANIZATIONAL AND LEGAL FRAMEWORK OF CUSTOMS AUTHORITIES IN THE REPUBLIC OF KAZAKHSTAN: CHALLENGES AND PERSPECTIVES

Abstract

The article examines issues related to improving the organizational, legal, and institutional framework for customs authorities' activities in the context of the Republic of Kazakhstan's participation in the Eurasian Economic Union. The purpose of the article is to substantiate the directions of improving the organizational, legal and institutional framework of the customs authorities of the Republic of Kazakhstan in the context of participation in the Eurasian Economic Union, to identify existing imbalances in their functional and evaluation system, as well as to develop proposals to improve the effectiveness of fiscal and control functions, taking into account digitalization and interaction with participants in foreign economic activity. Currently, national legislation defines customs authorities as state revenue bodies within their respective areas of competence, which has led to a shift in their operational focus and a narrowing of their powers. This, in turn, reduces their capacity to effectively perform key functions related to ensuring the country's economic and national security. In this regard, the authors emphasize the need to improve the institutional performance of the state revenue authorities of the Republic of Kazakhstan to enhance the effectiveness of the fiscal and control functions of customs authorities.

The research employs an integrated methodological approach, combining legal and comparative analysis with international benchmarking indicators and empirical data from a survey of participants in foreign economic activity. The findings reveal a structural imbalance in the existing performance evaluation system for customs authorities in the Republic of Kazakhstan, which is largely oriented toward fiscal outcomes while insufficiently reflecting control functions, service quality, and engagement with the business community. In addition, the study identifies several technical and organizational deficiencies in the customs administration's digital infrastructure that negatively affect the efficiency and reliability of customs services.

Keywords: customs authorities, state revenue authorities, national security, economic security, EAEU, functions of customs authorities, reorganization of customs authorities.

Introduction

Customs authorities across various countries perform a diverse array of functions that may appear contradictory at first glance. On the one hand, they are tasked with collecting customs duties and taxes, thereby contributing to national budget revenues. In addition, they play a pivotal role in facilitating international trade and business by simplifying and standardizing procedures, enhancing accessibility and efficiency for economic operators. At the same time, customs authorities perform an important protective function by mitigating risks associated with the entry of illicit goods into domestic markets, counteracting unfair trade practices, and preventing the circulation of products that may threaten public health, safety, or economic stability [1].

The importance of customs authorities has increased markedly in light of Kazakhstan's involvement in Eurasian economic integration processes, particularly within the Eurasian Economic Union, where their functions are being substantially redefined and adapted to new economic conditions. The intensification of cross-border trade, the expansion of unified regulatory frameworks, and the growing complexity of global supply chains require customs administrations to adopt more flexible and adaptive approaches to their functions. Under these conditions, customs authorities are expected not only to ensure the collection of state revenues but also to act as key regulators of external economic activity, balancing control measures with trade facilitation. At the same time, the effectiveness of customs operations increasingly depends on their ability to respond to emerging risks, maintain regulatory coherence, and provide high-quality public services to economic actors. This necessitates the development of institutional mechanisms capable of harmonizing security objectives with the need to create favorable conditions for business, particularly by reducing administrative

barriers and enhancing the transparency of customs procedures.

In this context, improving the performance of customs authorities becomes a key factor in supporting international trade and strengthening the country's investment attractiveness, while ensuring that control mechanisms remain effective and national security interests are not compromised. A combination of legal, organizational, and administrative factors shapes the capacity of customs bodies to fulfill their statutory responsibilities. Among these, the institutional design and governance model of the customs system play a decisive role in defining both its operational efficiency and its ability to respond to contemporary challenges.

At the same time, the legislative definition of customs authorities established in paragraph 1 of Article 10 of the Code of the Republic of Kazakhstan "On Customs Regulation" raises several questions. By defining customs authorities as "state revenue authorities within their competence," the legislator narrows the scope of their competence, failing to take into account other specific areas of their activity. As part of an administrative reform in 2014, the customs and tax authorities were consolidated into a single entity, the State Revenue Committee, under the Ministry of Finance of the Republic of Kazakhstan. In accordance with the Customs Regulation Code of the Republic of Kazakhstan, customs authorities are now classified as revenue bodies, having assumed a fiscal orientation and relinquished their former status as law enforcement agencies.

In this context, the relevance of the present study is обусловлена the need to improve the organizational, legal, and institutional framework for the customs authorities of the Republic of Kazakhstan to maintain a balance between ensuring economic security and supporting business development.

Materials and methods of research

The study employed general scientific methods, as well as specific legal and empirical research methods. Normative legal documents (including national laws and EAEU regulations) were analyzed to understand the organizational and legal framework governing Kazakhstan's customs authorities. In addition, comparative legal analysis was utilized to identify both convergences and distinctions in approaches to evaluating the performance of customs authorities in Kazakhstan and other jurisdictions, with particular focus on the assessment model applied by the customs administration of the Russian Federation, as reflected in existing academic studies. To achieve the research objectives, both quantitative and qualitative data were systematically collected and analyzed. International indices and reports, such as the World Bank's Doing Business report and the Logistics Performance Index (LPI), were reviewed to benchmark Kazakhstan's customs performance against global standards. The study also examined the internal evaluation criteria used by the State Revenue Committee of Kazakhstan, scrutinizing which indicators related to customs effectiveness (especially those tied to security and control functions) are included and which are missing.

A sociological survey was conducted to capture stakeholder perspectives: a questionnaire was distributed electronically to participants of foreign economic activity (importers, exporters, customs representatives, and other businesses). The survey gathered information on their interactions with customs authorities, satisfaction levels, and specific problems encountered. Furthermore, qualitative insights were obtained through open-ended survey responses and by monitoring public discussions among the business community regarding the new customs information system "Keden." These qualitative data provided a contextual understanding of the technical and organizational issues faced during recent customs digitalization efforts—data analysis. The information gathered from documents, indices, and the survey was subjected to analytical and statistical processing. Descriptive statistics were used to summarize survey findings (e.g., percentage of respondents reporting certain issues). Content analysis was applied to open-ended responses and external stakeholder communications to identify common themes of concern. By triangulating findings from the legal analysis, comparative evaluation, international reports, and the stakeholder survey, the study enhances the reliability of its conclusions.

The use of various research methods provides a reliable evidence base. This allows not only identifying what the organizational and legal issues are, but also understanding how they impact stakeholders and national security. The comprehensive approach strengthens the validity of the research findings and supports the development of well-informed recommendations. All data used were

from open sources or the authors' own research (survey), and ethical standards were observed in surveying participants (participation was voluntary and anonymous).

Results and their discussion

The continued expansion of integration processes within the Eurasian Economic Union, together with the volatility of the current global political and economic landscape, enhances the strategic significance of customs authorities in maintaining economic stability and protecting the national interests of participating states [2]. Under these conditions, the modernization of the organizational and legal framework governing customs activities becomes a priority, particularly when informed by the perspectives and assessments of key stakeholders.

In the Republic of Kazakhstan, customs authorities are formally designated as state revenue bodies acting within the scope of their legally defined powers. Pursuant to Clause 1, Article 10 of the Customs Regulation Code of the Republic of Kazakhstan, they are entrusted with the implementation of customs policy and the performance of functions established by national legislation [3]. The institutional development of Kazakhstan's customs system has evolved in response to changing state priorities and strategic objectives at various stages of administrative reform.

An examination of the stages of institutional reform shows that although the customs system's organizational structure has undergone significant transformations over time, its fundamental functional objectives have remained largely unchanged. A major institutional reform was carried out in 2014, resulting in the merger of tax authorities - traditionally oriented toward fiscal administration - with customs authorities into a unified state body. At that time, customs authorities were still regarded as law enforcement agencies under the Law of the Republic of Kazakhstan "On Law Enforcement Service" dated January 6, 2011, No. 380-IV. The consolidation of these two structures, therefore, represented a major transformation in the institutional framework of public administration in the customs sphere. This reform was implemented pursuant to the Presidential Decree "On the Reform of the Public Administration System of the Republic of Kazakhstan" (August 6, 2014, No. 875) and the Resolution of the Government "On the Agencies of Central Executive Bodies of the Republic of Kazakhstan" (August 14, 2014, No. 933). In the authors' view, this reorganization shifted the customs authorities' emphasis toward fulfilling fiscal functions.

The integration of tax and customs administrations remains an actively debated issue in both scholarly literature and professional practice. Various models of such institutional consolidation have been implemented across different regions of the world, including countries in Africa (Kenya, Rwanda, South Africa, Tanzania, Uganda, Zambia, and Zimbabwe), Latin America (Peru, Mexico, Argentina, and Brazil), and Europe (Ireland, Romania, Latvia, and the United Kingdom). In most cases, these reforms involve the unification of fiscal and customs functions within a single administrative framework; however, the extent and structural configuration of integration vary by national institutional context and administrative traditions [4]. Within the Eurasian Economic Union, unified fiscal authorities currently operate in Kazakhstan and Armenia. However, the degree of coordination and functional interaction between tax and customs services varies across these jurisdictions.

A review of the academic literature suggests that the integration of tax and customs authorities is largely motivated by the goal of enhancing the efficiency of public revenue administration. This objective is pursued through the centralization of governance functions, the streamlining of administrative and personnel processes, the integration of information systems, and the strengthening of interaction with taxpayers and participants in foreign economic activity. In addition, integration is intended to reduce duplication of control measures and increase the overall effectiveness of state oversight in the fiscal sphere [4. - 209], [5], [6].

Nonetheless, practical experience shows that, despite the apparent advantages of a unified authority - primarily related to fiscal performance - there are also notable shortcomings. These challenges arise from the fact that integration efforts often focus on reducing the administrative costs of tax and customs governance by consolidating support functions (e.g., legal, managerial, information systems, and selected audit operations). In contrast, core tax and customs processes that require fundamental improvement often remain inadequately addressed [7].

This necessitates the development of effective methodologies for evaluating the performance of

Kazakhstan's unified fiscal authority, taking into account both external benchmarks, including international rankings, and internal assessment mechanisms involving authorized institutions and participants in foreign economic activity. International assessments are typically carried out by including countries in prominent indices compiled by institutions such as the World Bank and the World Customs Organization (WCO).

One of the key assessment tools is the World Bank's Logistics Performance Index (LPI), developed to help countries identify barriers and opportunities in trade logistics. The LPI includes both qualitative and quantitative metrics to assess the efficiency of national supply chains from international and domestic perspectives. It provides detailed insights into the logistics environment, critical processes, and the associated time and costs. The 2023 biennial release of the World Bank's Logistics Performance Index (LPI) evaluated the logistics performance of 160 countries across six key dimensions of international trade, including the efficiency of customs processes, the quality of transport infrastructure, and the speed of cargo handling. According to these results, Kazakhstan ranked 79th in customs and border management performance. This position ranks Kazakhstan as the lowest among the member states of the Eurasian Economic Union. It places it behind several countries with comparatively lower levels of economic development [8]. In addition, the World Customs Organization has developed a range of analytical and benchmarking instruments used by national customs administrations. In Kazakhstan, these instruments are used by the State Revenue Committee under the Ministry of Finance to enhance the efficiency of customs control procedures and facilitate cross-border trade.

Evaluations of customs and logistics control efficiency conducted by international organizations play a crucial role in shaping a country's investment appeal. The ranking results highlight systemic issues in the functioning and organizational structure of Kazakhstan's customs administration, underscoring the need to enhance the effectiveness of customs authorities to safeguard economic and, more broadly, national security in the Republic of Kazakhstan.

Internally, the performance evaluation of Kazakhstan's customs authorities is conducted in accordance with Order No. 205 of the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan dated May 21, 2018, titled "On Certain Issues of Evaluating the Performance of the Departments of State Revenues of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan." This order approved the methodology for rating the performance of the Departments of State Revenues (DSRs). Appendix 1 to the methodology outlines the indicators and performance metrics used in the evaluation, while Appendix 2 provides the procedures for their calculation.

R.V. Davydov conducted a comparative analysis of the performance and efficiency indicators of the customs authorities of the Russian Federation, established by Order No. 1720 of the Federal Customs Service of Russia dated October 30, 2017, and those of the State Revenue Committee of the Republic of Kazakhstan.

Unlike the regulatory approach adopted in the Russian Federation, the evaluation framework used in Kazakhstan does not include some key performance indicators in several critical areas of customs operations, such as the following:

- customs control over correct goods classification. The methodology lacks indicators for assessing the accuracy of goods classification under the EAEU's Unified Commodity Nomenclature of Foreign Economic Activity. This omission hinders proper evaluation of compliance, potentially leading to miscalculations in customs duties and subsequent budget losses.

- control over the legitimacy of tariff preferences and exemptions. There are no criteria to evaluate the legal validity of granting such preferences. This gap poses risks of misuse and duty evasion, negatively affecting public revenue.

- the evaluation of public services in the customs sphere remains insufficiently developed due to the absence of indicators within the current assessment framework that capture the quality and effectiveness of services provided by customs authorities, thereby limiting the capacity to assess service standards, user satisfaction, and overall administrative performance;

- maintenance and use of customs statistics. The absence of relevant indicators prevents the

systematic evaluation of customs statistical operations, which are vital for monitoring foreign trade and informing policy decisions.

- control and supervisory activity indicators. Unlike the Russian methodology, Kazakhstan's lacks indicators for analyzing the effectiveness of supervisory measures. These indicators are essential for identifying procedural challenges and evaluating the execution and outcomes of control functions.

- evaluation of customs operations. While Kazakhstan assesses general release times for goods, it does not account for factors such as transportation mode (air, sea, road, rail) or specific customs procedures (import, export, transit), as Russia does. The more granular approach used in Russia enables more precise analysis of logistics responsiveness and control efficiency.

The assessment of the Risk Management System (RMS) and customs inspection practices in Kazakhstan is characterized by a predominantly aggregated approach, lacking differentiation across risk categories and control domains; by contrast, the Russian model employs a more granular and structured system that incorporates federal, regional, zonal, and targeted risk profiles, along with specific indicators addressing customs valuation, classification accuracy, origin verification, and the validity of tariff preferences. Such a generalized assessment model in Kazakhstan hinders the identification of specific problem areas and limits the development of targeted corrective measures, thereby reducing the overall effectiveness of customs risk management and control functions [9].

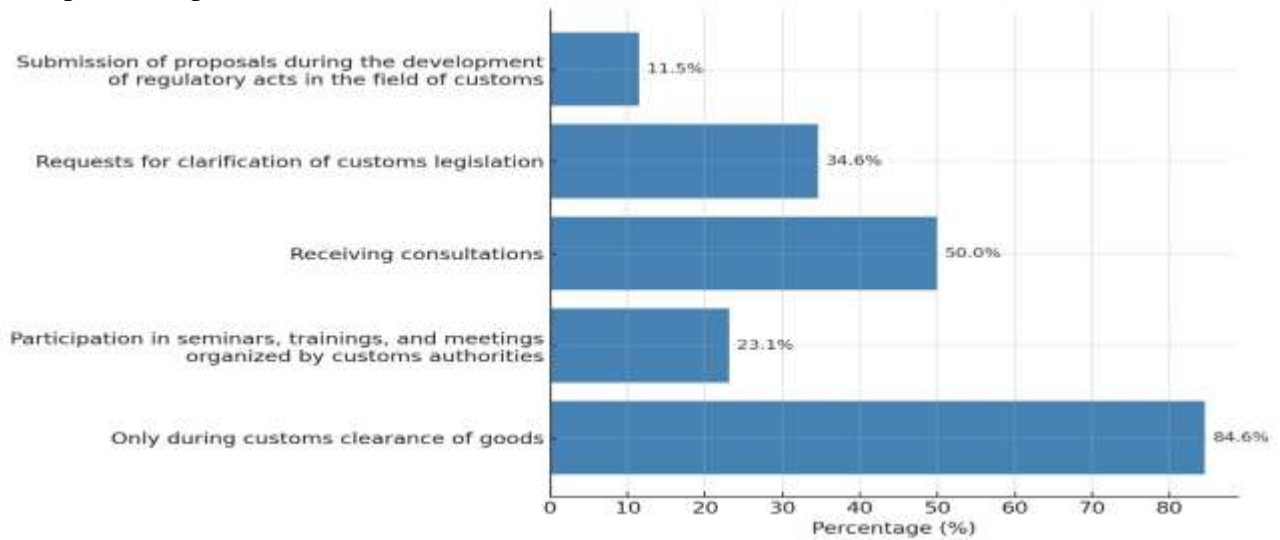
A review of the performance indicators and evaluation criteria applied by the Department of State Revenues of the Ministry of Finance of the Republic of Kazakhstan demonstrates that the current methodology is predominantly oriented toward fiscal results. At the same time, a number of essential aspects of customs operations remain insufficiently addressed. This unbalanced approach to performance assessment results in several significant shortcomings in the management and oversight of customs activities [9. - 15].

The existing mechanisms for evaluating the quality and effectiveness of customs services provided to participants in foreign economic activity demonstrate notable shortcomings. Although the official portal of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan includes an online feedback tool intended to identify deficiencies in public service delivery, its practical application remains limited. Furthermore, while the platform collects data on taxpayer satisfaction, it lacks specific indicators reflecting business entities' perceptions of the quality of customs services. Relevant findings are also reflected in a monitoring study carried out by the Sange Research Center on behalf of the Taxpayers Association of Kazakhstan; however, the most recent available data relate to 2019, which limits their applicability to current conditions [10]. In addition, the current performance evaluation framework for the Department of State Revenues lacks specific indicators capturing the level of satisfaction among participants in foreign economic activity with customs-related public services, thereby constraining the overall completeness and objectivity of the assessment.

Thus, the current internal framework for evaluating the activities of customs authorities in Kazakhstan requires revision. In particular, it is necessary to incorporate additional indicators reflecting customs-specific functions into the broader assessment system of the state revenue bodies and to develop mechanisms for collecting feedback from participants in foreign economic activity regarding the quality of customs services. This is particularly important in the context of strengthening cooperation between government authorities, the business community, and civil society in order to promote a favorable investment and business climate.

In order to examine stakeholder perceptions of customs service quality, the authors carried out a survey among participants in foreign economic activity (available at: https://docs.google.com/forms/d/e/1FAIpQLSfftV2C8vfX8Y5pEMu3BHceEBZMREQug4EbHHWYr5GM2IgpAw/viewform?usp=sf_link). The sample comprised 246 respondents, including 73.1% legal entities, 7.7% individual entrepreneurs, and 19.2% private individuals. The results show that engagement with customs authorities most commonly takes place during customs clearance procedures (84.6%) and when seeking consultations (50%). Other forms of interaction—such as obtaining legal clarifications, participating in training initiatives, or contributing to the drafting of regulatory acts—were reported significantly less frequently (Figure 1). Notably, only 23.1% of respondents indicated

that their feedback had been taken into account in the formulation of regulatory decisions or in efforts to improve the performance of customs authorities.

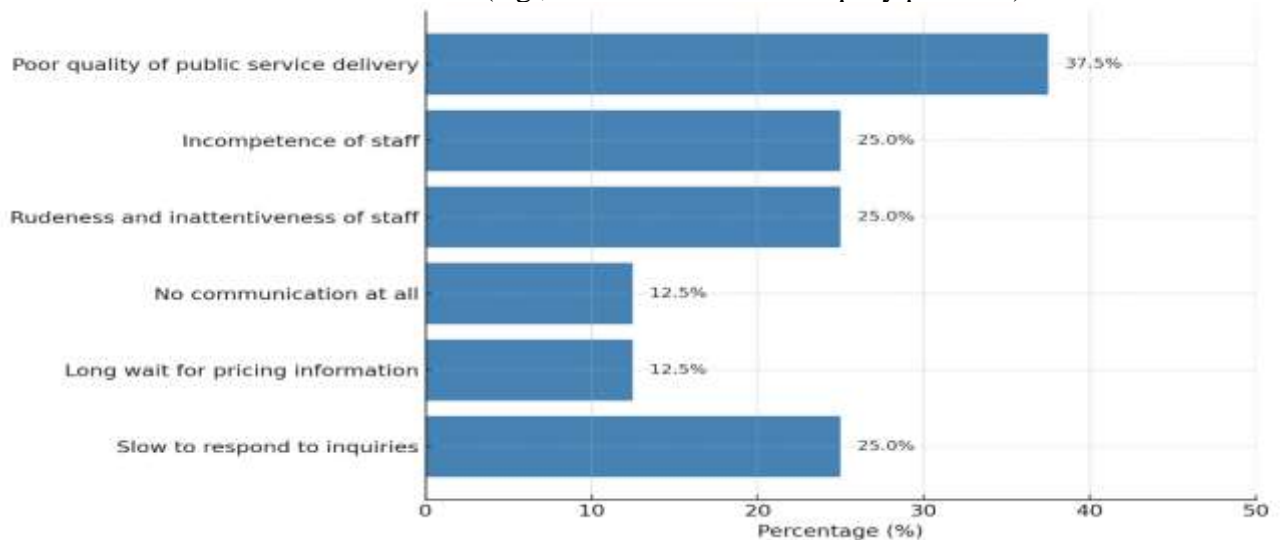


Figur 1- In what forms do you interact with customs authorities?

Note: compiled by authors

More than 61% of respondents assessed their interactions with customs authorities positively, while the remaining participants reported negative experiences, identifying several contributing factors to their dissatisfaction:

- the lack of access to current regulatory documents on the official platforms of the authorized authority;
- instances of corruption;
- issues in dealing with customs officials (Figure 2);
- slow processing times at Electronic Declaration Centers (EDCs);
- delayed responses to inquiries submitted to EDCs by foreign trade participants, as well as inconvenient communication formats (e.g., a restriction of one inquiry per hour).



Figur 2- Indicate the reasons for dissatisfaction with the quality of employees' work and the level of organization of customs authorities' activities.

Note: compiled by authors

The introduction of dedicated digital systems such as "ASTANA-1" and "E-Window" has streamlined customs procedures, resulting in shorter processing times and reduced costs for participants in foreign economic activity. At the same time, the automation of these processes has

helped decrease corruption risks by limiting direct human involvement. However, in November 2024, the State Revenue Committee launched a new national integrated customs platform “Keden” intended to replace the outdated “ASTANA-1” system. Despite its stated objectives to enhance digital customs procedures, the launch of “Keden” revealed a number of systemic issues that have had a tangible impact on foreign trade operations. A review of stakeholder feedback and discussions within professional communication channels suggests that the introduction of the “Keden” system has been associated with multiple technical and organizational deficiencies, including operational disruptions, functional limitations, misalignment with international standards, system capacity issues, insufficient user support, and inadequate training of customs personnel. These deficiencies have led to long queues, border clearance delays, and financial losses for businesses. In response, business associations have submitted formal appeals to the authorities, requesting urgent updates and a comprehensive revision of the implementation strategy. As such, the technical refinement of the “Keden” system - along with phased testing and the incorporation of user feedback - should be prioritized in future customs modernization initiatives [11].

Survey results also revealed multiple concerns regarding the operation of the Electronic Declaration Center (EDC). Foreign trade participants cited limited working hours, a lack of scheduling flexibility, and slow responses to inquiries. These delays in processing and communication lead to disruptions in the goods declaration process, causing financial losses due to prolonged waiting periods and potential penalties.

The Chairman of the Board of the Kazakhstan Association of Brokers identified the main significant shortcomings in the functioning of the EDC:

- inability to appeal EDC decisions. As the EDC is a structural subdivision of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, foreign trade participants are unable to appeal its decisions within the Committee. This absence of an internal review mechanism limits the possibility of correcting errors or revising contested decisions.

- lack of formal operating regulations. The EDC functions without a clearly defined regulatory framework, leading to uncertainty and unpredictability in declaration procedures. The absence of standardized procedures complicates interaction between the EDC and users, potentially contributing to additional delays and complications.

- absence of pricing data. Foreign trade participants reported a lack of pricing information within the EDC system, which complicates the preparation of accurate declarations and increases the risk of calculation errors, ultimately affecting the speed and efficiency of customs processing [12].

In light of the above findings, and based on the recommendations provided by foreign trade participants in the survey, as well as international best practices, the authors propose the following practical measures aimed at improving conditions for trade and strengthening the interaction between Kazakhstan’s customs authorities and the business community - ultimately enhancing operational efficiency and contributing to national security:

- ensure the regular updating and publication of relevant information on the official website of the State Revenue Committee, including customs statistics, changes in customs legislation, EAEU legal acts, updates to HS codes, and current pricing information. The transparency and accessibility of such data are important for protecting the legitimate interests of customs stakeholders and strengthening public trust.

- expand the legal information resources by incorporating judicial practice and case law related to customs disputes and customs legal relations;

- enhance digital communication with users of the official website by introducing interactive tools, such as a virtual assistant, and by organizing educational and outreach activities on national customs legislation and EAEU regulations, including seminars, training sessions, and public-private dialogue platforms;

- create a permanent working group under the State Revenue Committee with the participation of representatives of the business community to discuss draft regulatory acts and key issues related to the development and reform of customs administration;

- improve the operational capabilities of the Unified Customs Clearance System and provide

comprehensive technical assistance to foreign trade participants through the designated units of the State Revenue Committee;

- Establish regional Electronic Declaration Centers to improve accessibility, responsiveness, and service quality across all regions of the country.

Conclusion

The analysis of the efficiency and quality of Kazakhstan's customs authorities' activities reveals both institutional and operational challenges that require systematic reforms. Currently, the system for evaluating the performance of customs authorities under the competent customs body does not include several indicators concerning the quality of customs services, the accuracy of goods classification, the efficiency of risk management, and the safeguarding of economic security. This shortcoming is further aggravated by the relatively weak positions of Kazakhstan in international rankings that assess trade facilitation, logistics performance, and customs efficiency.

Furthermore, there are evident gaps in the mechanisms for collecting and incorporating feedback from participants of foreign economic activity. While tools such as online satisfaction surveys exist, they are underutilized or not sufficiently targeted at customs-related services. To address this, it is recommended to introduce regular FEA stakeholder consultations, enhance transparency in customs procedures, and incorporate relevant satisfaction-based indicators into the performance evaluation framework of the State Revenue Committee. The strategic role of Kazakhstan's customs authorities in safeguarding national and regional security within the Eurasian Economic Union calls for a reassessment of their institutional structure. A more security-oriented and business-friendly customs model is needed to respond effectively to the dual tasks of risk prevention and trade promotion. Additionally, recent developments in the field of digitalization - particularly the transition from the ASTANA-1 information system to the new national platform "Keden" - have exposed significant technical and organizational shortcomings. The rushed implementation, insufficient user support, lack of integration with international standards, and technical failures have led to delays, financial losses, and operational disruptions. This highlights the importance of technological preparedness, phased rollouts, and real-time feedback loops in public sector digital transformation.

In this regard, the authors propose:

- ensure phased and pilot-tested implementation of new customs information systems such as Keden, allowing for overlap with legacy platforms during transitional periods;
- revise legal and operational procedures to align with the functional and technical capacity of new systems;
- introduce a robust feedback mechanism for FEA participants, integrating their input into the design and improvement of customs services;
- conduct comprehensive training for customs officers and system users to ensure smooth adaptation to new digital environments;
- align digital infrastructure and procedural frameworks with international standards, including the Revised Kyoto Convention and WTO Trade Facilitation Agreement;
- supplement the performance evaluation methodology (Order No. 205, May 21, 2018) with indicators reflecting service quality, control efficiency, legal predictability, and client satisfaction;
- Establish conditions for transparent and effective engagement between state revenue authorities and the business community.

In sum, the modernization of Kazakhstan's customs system must be driven by a holistic strategy that combines legal reform, digital resilience, stakeholder engagement, and international alignment. Such a comprehensive approach will enable customs authorities to effectively fulfill their core functions by facilitating international trade while simultaneously ensuring national and regional security.

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СОВЕРШЕНСТВОВАНИЕ ОРГАНИЗАЦИОННО-ПРАВОВЫХ ОСНОВ ДЕЯТЕЛЬНОСТИ ТАМОЖЕННЫХ ОРГАНОВ В РЕСПУБЛИКЕ КАЗАХСТАН: ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ

Аннотация

Статья рассматривает вопросы совершенствования организационно-правовой и институциональной основы деятельности таможенных органов в условиях участия Республики Казахстан в Евразийском экономическом союзе. Цель статьи — обосновать направления совершенствования организационно-правовой и институциональной основы деятельности таможенных органов Республики Казахстан в условиях участия в Евразийском экономическом союзе, выявить существующие дисбалансы в их функциональной и оценочной системе, а также разработать предложения по повышению эффективности реализации фискальных и контрольных функций с учётом цифровизации и взаимодействия с участниками внешнеэкономической деятельности. На сегодняшний день в национальном законодательстве таможенные органы определены как органы государственных доходов в пределах своей компетенции, что привело к изменению оперативного фокуса и сужению компетенций, в результате чего сокращаются возможности реализации их ключевых функций, связанных с обеспечением экономической и национальной безопасности государства. В связи с этим авторы акцентируют внимание на необходимости институционального совершенствования органов государственных доходов Республики Казахстан, направленного на повышение эффективности реализации фискальных и контрольных функций таможни.

В исследовании используется комплексный методологический подход, сочетающий правовой и сравнительный анализ с применением международных показателей сравнительной оценки и эмпирических данных, полученных в ходе опроса участников внешнеэкономической деятельности. Результаты исследования выявляют структурный дисбаланс в существующей системе оценки эффективности работы таможенных органов Республики Казахстан, которая в значительной степени ориентирована на фискальные результаты, недостаточно отражая контрольные функции, качество обслуживания и уровень взаимодействия с бизнес-сообществом. Кроме того, в исследовании выявлен ряд технических и организационных недостатков в цифровой инфраструктуре

таможенных органов, негативно влияющих на эффективность и надежность таможенных услуг.

Ключевые слова: таможенные органы, органы государственных доходов, национальная безопасность, экономическая безопасность, ЕАЭС, функции таможенных органов, реорганизация таможенных органов.

ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ КЕДЕН ОРГАНДАРЫ ҚЫЗМЕТІНІҢ ҰЙЫМДАСТЫРУШЫЛЫҚ-ҚҰҚЫҚТЫҚ НЕГІЗДЕРІН ЖЕТІЛДІРУ: МӘСЕЛЕЛЕРІ МЕН ПЕРСПЕКТИВАЛАРЫ

Аңдатпа

Мақалада Қазақстан Республикасының Еуразиялық экономикалық одаққа қатысуы жағдайында кеден органдары қызметінің ұйымдастырушылық-құқықтық және институционалдық негіздерін жетілдіру мәселелері қарастырылады. Мақаланың мақсаты-Еуразиялық экономикалық одаққа қатысу жағдайында Қазақстан Республикасы кеден органдары қызметінің ұйымдық-құқықтық және институционалдық негізін жетілдіру бағыттарын негіздеу, олардың функционалдық және бағалау жүйесіндегі бар теңгерімсіздіктерді анықтау, сондай-ақ цифрландыруды және сыртқы экономикалық қызметке қатысушылармен өзара іс-қимылды ескере отырып, фискалдық және бақылау функцияларын іске асырудың тиімділігін арттыру жөнінде ұсыныстар әзірлеу. Қазіргі уақытта ұлттық заңнамада кеден органдары өз құзыреті шеңберінде мемлекеттік кірістер органдары ретінде айқындалған, бұл олардың қызметінің жедел бағытының өзгеруіне және өкілеттіктерінің тарылуына алып келді. Соның нәтижесінде мемлекеттің экономикалық және ұлттық қауіпсіздігін қамтамасыз етуге байланысты негізгі функцияларын толық көлемде жүзеге асыру мүмкіндіктері шектелуде. Осыған байланысты авторлар Қазақстан Республикасы мемлекеттік кірістер органдарын институционалдық тұрғыдан жетілдіру қажеттілігіне назар аударады, бұл кеден органдарының фискалдық және бақылау функцияларын жүзеге асыру тиімділігін арттыруға бағытталған.

Зерттеуде құқықтық және салыстырмалы талдауды халықаралық салыстырмалы бағалау көрсеткіштерін қолданумен, сондай-ақ сыртқы экономикалық қызметке қатысушыларға жүргізілген сауалнама нәтижесінде алынған эмпирикалық деректермен ұштастыратын кешенді әдіснамалық тәсіл пайдаланылды. Зерттеу нәтижелері Қазақстан Республикасындағы кеден органдары қызметінің тиімділігін бағалаудың қолданыстағы жүйесінде құрылымдық теңгерімсіздіктің бар екенін көрсетті: ол негізінен фискалдық нәтижелерге бағытталып, бақылау функцияларын, көрсетілетін қызметтердің сапасын және бизнес-қоғамдастықпен өзара іс-қимыл деңгейін жеткілікті түрде қамтымайды. Сонымен қатар, зерттеу барысында кеден органдарының цифрлық инфрақұрылымындағы бірқатар техникалық және ұйымдастырушылық кемшіліктер анықталып, олардың кедендік қызметтердің тиімділігі мен сенімділігіне теріс әсер ететіні белгіленді.

Негізгі сөздер: кеден органдары, мемлекеттік кіріс органдары, ұлттық қауіпсіздік, экономикалық қауіпсіздік, ЕАЭО, кеден органдарының функциялары, кеден органдарын қайта ұйымдастыру.

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