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Legal framework and problems of interaction of executive authorities in the sphere of tax security: International comparative analysis

Quadro jurídico e problemas de interação dos poderes executivos na esfera da segurança tributária: análise comparativa internacional

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ABSTRACT: The purpose of the study is to examine the legal framework governing the interaction of executive bodies in the field of tax security, with a particular focus on constitutional and international legal standards. The analysis employs an international comparative approach, relying on national constitutions, tax codes, international treaties (including bilateral agreements and the Organisation for Economic Co-operation and Development and profit shifting framework), and relevant statistical data concerning tax revenues, the shadow economy, and the effectiveness of tax enforcement mechanisms. Special attention was paid to the international programme aimed at combating tax evasion. The study considers legislative acts of the Kyrgyz Republic regulating tax relations, such as the Constitution of the Republic of Kyrgyzstan and the Tax Code of the Republic of Kyrgyzstan. In addition, the international experience of such countries as Estonia, the Netherlands, Singapore, Sweden, Germany and Canada, which have achieved a high level of efficiency of tax administration due to the introduction of digital technologies, transparency, and development of interagency cooperation, was considered. The study found that a high degree of coordination between tax, financial and customs authorities significantly improves tax security and reduces the risks of tax evasion. The study found that countries with a high degree of digitalization of tax administration, such as Estonia, managed to reduce the level of the shadow economy to 10-15% of gross domestic product, which is significantly lower than in states with less efficient tax systems, such as Kyrgyzstan. The findings underscore the

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imperative to strengthen the legal framework governing tax security by ensuring compliance with constitutional norms, harmonizing national legislation with international tax cooperation standards, and introducing legally robust digital instruments to enhance institutional coordination and combat the shadow economy.

KEYWORDS: shadow economy; electronic reporting; digitalization of processes; financial crimes; economic integration.

RESUMO: O objetivo do estudo é examinar o quadro jurídico que rege a interação dos órgãos executivos no campo da segurança tributária, com foco particular nas normas constitucionais e jurídicas internacionais. A análise emprega uma abordagem comparativa internacional, apoiando-se em constituições nacionais, códigos tributários, tratados internacionais (incluindo acordos bilaterais e a Organização para a Cooperação e Desenvolvimento Econômico e a estrutura de transferência de lucros) e dados estatísticos relevantes sobre receitas tributárias, economia subterrânea e a eficácia dos mecanismos de execução tributária. Foi dada atenção especial ao programa internacional voltado ao combate à evasão fiscal. O estudo considera atos legislativos da República do Quirguistão que regulam as relações tributárias, como a Constituição da República do Quirguistão e o Código Tributário da República do Quirguistão. Além disso, foi considerada a experiência internacional de países como Estônia, Holanda, Cingapura, Suécia, Alemanha e Canadá, que alcançaram um alto nível de eficiência na administração tributária devido à introdução de tecnologias digitais, transparência e desenvolvimento da cooperação interinstitucional. O estudo constatou que um alto grau de coordenação entre as autoridades fiscais, financeiras e aduaneiras melhora significativamente a segurança tributária e reduz os riscos de evasão fiscal. O estudo constatou que países com alto grau de digitalização da administração tributária, como a Estônia, conseguiram reduzir o nível da economia subterrânea para 10-15% do Produto Interno Bruto (PIB), um valor significativamente menor do que em estados com sistemas tributários menos eficientes, como o Quirguistão. As conclusões reforçam a necessidade de fortalecer o arcabouço jurídico que rege a segurança tributária, garantindo o cumprimento das normas constitucionais, harmonizando a legislação nacional com os padrões internacionais de cooperação tributária e introduzindo instrumentos digitais juridicamente robustos para aprimorar a coordenação institucional e combater a economia subterrânea.

PALAVRAS-CHAVE: economia subterrânea; relatórios eletrônicos; digitalização de processos; crimes financeiros; integração económica.

1. Introduction

Modern challenges in the field of taxation associated with the processes of globalization, the increasing complexity of transnational economic relations and the development of the digital economy, highlight the acute need for effective cooperation between executive authorities to ensure tax security. Tax security denotes a state's capacity to safeguard its tax system from risks such as tax evasion, aggressive tax planning, and financial crimes that adversely affect public income. It includes strategies to ensure the stability of the state budget and foster economic sustainability. Tax offences, such as evasion and aggressive planning, profoundly impact fiscal stability, requiring synchronised legislative and organisational measures. This need becomes especially urgent in the context of international competition for tax resources and the growth of cross-border financial transactions.

The Kyrgyz Republic's tax security is hindered by challenges such as the shadow economy, corruption, and cross-border crime, all of which underscore the need for effective interagency coordination. These factors weaken the stability of the state budget and complicate the work of the tax authorities. This topic has already been the subject of research. For example, Cholbaeva et al.¹ focused on economic security as an important component of Kyrgyzstan's national security. Their study analysed the threats associated with the shadow economy and cross-border crime and concluded that international cooperation with the Commonwealth of Independent States and the Eurasian Economic Union plays a key role in maintaining the country's socio-economic sustainability. This study emphasized the need for increased coordination between various executive bodies to ensure tax and economic security.

Tax security of the Kyrgyz Republic includes several important areas: effective tax administration, stability of budget revenues and maintenance of economic sustainability. Djorobekova and Tsareva² noted in their analysis of tax revenues for 2017-2021 that taxes are not only the main source of state revenues, but also an important tool of economic influence on the development of production, entrepreneurship, and innovation. They point out that changes in the tax system occur in parallel with the transformation of the state structure, which requires adequate legal regulation and established interaction between the authorities. Osmonov³, in his study, drew attention to the problem of financial and economic security associated with the dependence of Kyrgyzstan on external technologies and resources, which is especially relevant after the collapse of the Union of Soviet Socialist Republics (USSR). He pointed out the need to create a sustainable system to protect sovereignty and ensure stable development, which is directly related to the issues of tax security in conditions of economic instability.

In the digitalization of public administration, Di Giulio and Vecch⁴ investigated the impact of digital technologies on social and economic processes, including the tax

¹ CHOLBAEVA, Sabina, MOROZOVA, Olga and AMANGELDIEVA, B. On ensuring economic security in the Kyrgyz Republic. *Siberian Financial School*, 2022, vol. 4, pp. 134-143. <https://doi.org/10.34020/1993-4386-2022-4-134-143>

² DJOROBKOVA, Gulnura and TSAREVA, Olga. Analysis of the dynamics of tax revenue indicators in the Kyrgyz Republic. *Izvestiya VUZ Kyrgyzstana*, 2022, vol. 3, pp. 95-99.

³ OSMONOV, Z. Efficiency of public administration in ensuring the financial and economic security of the Kyrgyz Republic. Bishkek: K. Karasaev Bishkek State University, 2022. Available from <https://stepen.vak.kg/wp-content/uploads/2022/04/Dissertaciya-Osmonov-Z.B..pdf>

⁴ DI GIULIO, Manuela and VECCHI, Guiseppa. Implementing digitalization in the public sector. Technologies, agency, and governance. *Public Policy and Administration*, 2023, vol. 38, no. 2, pp. 133-158. <https://doi.org/10.1177/09520767211023283>

system. The authors noted that the study focuses on the impact of technological change on the structure and strategies of public administrations, emphasizing that the adoption of information and communication technologies is often associated with conflicts and negative feedback. The authors analyse examples of e-government reform in Italy, identifying strategies for successful programme implementation and their applicability in other contexts. This issue has also been investigated by Burlacu et al.⁵ In their work, the authors focused on identifying key features and mechanisms of digitalization of public administration that promote sustainable development and an inclusive society. The conclusions emphasize that information and communication technologies can significantly improve the efficiency of public administration, and the findings open new directions for theoretical and practical progress. The reform process was the subject of a study by Bierbrauer et al.⁶, which focused on tax reforms in the United States. The authors found that previous reforms were predominantly monotonic and supported by the median voter, indicating that politically feasible reforms are possible in a given tax system.

The shadow economy and unlawful tax practices represent significant challenges for modern society, having a serious impact on the financial stability of states and the equitable distribution of resources.⁷ The study by Ermasova et al.⁸ compares the national cultures of Germany and the United States to analyse the influence of these cultures on the perception of tax avoidance, including the study of different types of evasion and approaches to tax audits. The authors identified significant gaps in the understanding of tax evasion and offered recommendations for improving tax audits in both countries, emphasizing the importance of taking into account cultural factors in this area. A study by Alstadsæter et al.⁹ analyses offshore tax fraud using data from

⁵ BURLACU, Sorin, et al. Digital public administration for sustainable development. *European Journal of Sustainable Development*, 2021, vol. 10, no. 4, pp. 33-40. <https://doi.org/10.14207/ejsd.2021.v10n4p33>

⁶ BIERBRAUER, Felix, BOYER, Robert and PEICHL, Andreas. Politically feasible reforms of nonlinear tax systems. *American Economic Review*, 2021, vol. 111, no. 1, pp. 153-191. <https://doi.org/10.1257/aer.20190021>

⁷ TRYHUBA, Anatoliy, et al. Taxonomy and Stakeholder Risk Management in Integrated Projects of the European Green Deal. *Energies*, 2022, vol. 15, no. 6, article number 2015. <https://doi.org/10.3390/en15062015>

⁸ ERMASOVA, Natalia, HAUMANN, Claudia and BURKE, Lauren. The relationship between culture and tax evasion across countries: Cases of the USA and Germany. *International Journal of Public Administration*, 2019, vol. 44, no. 2, pp. 115-131. <https://doi.org/10.1080/01900692.2019.1672181>

⁹ ALSTADSÆTER, Annette, NIELS, Johannesen and ZSEMBINSZKI Gabriel. Tax evasion and inequality. *American Economic Review*, 2019, vol. 109, no. 6, pp. 2073-2103. <https://doi.org/10.1257/aer.20172043>

leaked customer lists of offshore financial institutions and administrative wealth records in Scandinavia. The results show that illicit tax activities are concentrated among the richest households, who evade about a quarter of their taxes, while overall evasion rates for all households are between 1 and 5%, highlighting the importance of accounting for this evasion to properly understand inequality in society.

All these studies touch upon the aspects affecting the efficiency of the tax system, and the need for coordination and interaction between the authorities to maintain stable budget revenues and protect economic security. However, despite the importance of these works, there are no comprehensive studies devoted to international-comparative analysis of the interaction of national government agencies in the sphere of tax security.

The purpose of this study is to conduct a comparative analysis of the legal framework of the interaction of regulatory institutions in the field of tax security at the international level. To achieve this goal, this study sets the following objectives: studying the legal mechanisms and instruments of tax security at the international level; conducting a comparative analysis of the interaction of executive branches of different countries in tax security issues; identifying key trends and best practices of international cooperation in the field of countering threats to tax security.

2. Materials and Methods

For comparative analysis, examples of efficient tax administration from countries with highly developed models of coordination in this area were used, including Estonia, Singapore, the Netherlands, Germany, Sweden, and Canada. The selection of these countries was based on their acknowledged success in the implementation of digital technology, attainment of elevated transparency levels, and promotion of efficient interagency collaboration in tax administration. Estonia is distinguished for its sophisticated e-governance systems, whereas Singapore is recognised for its rigorous tax regulations and international collaboration initiatives.

The selection criteria encompassed the digitalisation of tax processes, the level of collaboration among governmental entities, the magnitude of tax revenues, and additional pertinent indicators. Data from the National Statistical Committee of the Kyrgyz Republic and international entities such as World Economics were employed to examine the collaboration of executive branches in safeguarding tax security. The analysis entailed scrutinising data and publications from the World Bank Group to

discern trends in tax changes and the degree of digitalisation of tax processes in the examined nations.

Legal data was obtained from the country's constitution, tax legislation and international treaties regulating tax cooperation. The study analysed the Tax Code of the Kyrgyz Republic and its compliance with global tax norms, including multilateral treaties and bilateral agreements. To understand the legal framework for interagency cooperation in tax administration, legal norms related to tax sovereignty, separation of powers and institutional mandates were analysed. This legal analysis was complemented by an examination of relevant international legal instruments, including the OECD Base Erosion and Profit Shifting (BEPS) guidelines, tax information exchange agreements and various tax cooperation treaties.

Statistical data were collected from several sources. Primary data on the tax system of the Kyrgyz Republic were obtained from the National Statistical Committee of the Kyrgyz Republic¹⁰, which provided insight into tax revenues and the size of the shadow economy. Data from the World Bank Group^{11,12} and World Economics¹³ were used to assess the effectiveness of tax administration by monitoring trends in taxation and the degree of digitalization in the countries under consideration. In addition, statistical data on the shadow economy in many countries, including the Kyrgyz Republic, were collected to conduct a comparative analysis of tax evasion and its impact on government revenues.

The assessment of statistical data included quantitative analysis to identify the relationship between tax system attributes (e.g. digitalisation, interagency coordination) and the size of the underground economy. The study included cross-national comparisons using data on the efficiency of tax administration, the size of the underground economy, and tax revenues to determine the effectiveness of different models of interagency coordination.

Based on data on tax systems of Estonia, Singapore, the Netherlands and other countries, an international comparative analysis was conducted to identify the best practices of interaction of executive bodies in the field of tax security. The analysis

¹⁰National Statistical Committee of the Kyrgyz Republic. *Unobserved economy in 2022*, 2024. Available from <https://stat.gov.kg/ru/news/nenablyudaemaya-ekonomika-v-2022-godu/>

¹¹ World Bank Group, Germany, 2024a. Available from <https://data.worldbank.org/country/germany>

¹² World Bank Group. Kyrgyz Republic, 2024b. Available from <https://data.worldbank.org/country/kyrgyz-republic>

¹³ World Economics. Quarterly informal economy survey by World Economics, 2024. Available from <https://www.worldeconomics.com/Informal-Economy/>

considered not only administrative criteria such as the digitalization of tax processes and the volume of tax revenues, but also legal factors, including the coherence of tax legislation, the existence of formal interagency cooperation protocols, the legal enforceability of tax collection mechanisms, and adherence to international tax transparency standards.

3. Results

Fiscal security is an important component of a state's overall economic security. It has a direct impact on the sustainability of the state budget, economic stability and the country's ability to implement social and economic programmes. In a market economy, where the financial sustainability of the budget largely depends on tax revenues, the ability of the state to effectively manage the tax system and protect it from various threats, both internal and external, is of particular importance. Internal threats encompass unlawful tax practices, corruption in the executive bodies, and low levels of discipline. Internal threats include cross-border tax avoidance (including BEPS schemes) and a lack of global standards.

European researchers offer different interpretations of the term "fiscal security", analysing it in the context of overall economic and financial security. Fiscal security is usually understood as the ability of a state to protect its tax system from threats such as tax evasion, aggressive tax planning strategies by multinational corporations and financial crimes that negatively affect public revenues.¹⁴¹⁵ One of the central areas of research is the problem of tax avoidance and tax compliance. In this context, fiscal security is defined through the effectiveness of public authorities in enforcing tax laws and minimizing tax gaps. With the development of globalization, many European researchers focus on the concept of fiscal sovereignty as a component of fiscal security.¹⁶ In this context, tax security implies the protection of national tax systems from the impact of global tax competition and the influence of international initiatives such as the Organisation for Economic Co-operation and Development (OECD) base

¹⁴ Tax Foundation. EU tax research, 2024. Available from <https://taxfoundation.org/research/global-tax/eu-tax/>

¹⁵ PANAYI, Christina. The Europeanization of good tax governance. *Yearbook of European Law*, 2017, vol. 36, pp. 442-495. <https://doi.org/10.1093/yel/yex020>

¹⁶ ILYCHOK, Bohdan, et al. The effectiveness of public governance of Ukraine's budget security: Current state and trends. *Democratic Governance*, 2024, vol. 17, no. 2, pp. 30-45. <https://doi.org/10.56318/dg/2.2024.30>

erosion and profit shifting (BEPS) project.¹⁷¹⁸ Research by the Tax Foundation demonstrates how neutral and competitive tax policies can help preserve national revenues in a global economy.

In addition, Panayi considers tax security at the macroeconomic level, focusing on the impact of tax policy on economic sustainability and growth. In this context, tax security acts as a stabilising factor that contributes to sustainable public finances, providing sufficient revenues for the budget while minimizing pressure on the economy.¹⁹ Thus, tax security can be defined as the ability of the state to guarantee stable and timely tax revenues by protecting its tax system from a variety of threats such as evasion, corruption, shadow economy, and aggressive tax planning by transnational corporations. In the context of globalization and increased economic integration, Kyrgyzstan, like other developing countries, faces new challenges in the area of tax security.²⁰ The situation necessitates the revision of existing tax mechanisms and methods of regulation, as well as the improvement of the legal framework.

The taxation system in the Kyrgyz Republic continues to evolve. Despite the reforms undertaken, it faces several challenges, among which the shadow economy remains one of the main ones. In 2022, the volume of the shadow economy in the Kyrgyz Republic exceeded KGS 206 billion, which is equivalent to 20.2% of the gross domestic product (GDP). The share of the shadow economy in 2022 decreased by 0.2 percentage points compared to the previous year (Figure 1). The decrease was due to a 0.1-1.1 percentage point decrease in the share of the shadow economy in manufacturing, transport, logistics and various service sectors.

¹⁷ ZHETPISBAYEV, Batyrbek, et al. Legal support of the process of Kazakhstan accession to the OECD: Potential for improving quality of individual's labour rights regulation. *Journal of Advanced Research in Law and Economics*, 2017, vol. 8, no. 7, pp. 2302-2307. [https://doi.org/10.14505/jarle.v8.7\(29\).31](https://doi.org/10.14505/jarle.v8.7(29).31)

¹⁸ BEKTUROVA, Aidana, et al. Problems of harmonization of legislation of Kazakhstan and China in the conditions of the WTO. *Journal of Legal, Ethical and Regulatory Issues*, 2017, vol. 20, no. 2, pp. 1-6. Available from <https://www.abacademies.org/articles/Problems-of-harmonization-of-legislation-of-Kazakhstan-and-china-in-the-conditions-of-the-WTO-1544-0044-20-2-121.pdf>

¹⁹ KERIMKULOV, Seit, TELEUOVA, Saida and TAZHBENOVA, Gulzhan. Measuring chaotic and cyclic fluctuations of cass freight index: Expenditures. *Actual Problems of Economics*, 2015, vol. 171, no. 9, pp. 434-445.

²⁰ TLEUBAYEV, Azat, et al. Econometric Analysis of the Sustainability and Development of an Alternative Strategy to Gross Value Added in Kazakhstan's Agricultural Sector. *Econometrics*, 2024, vol. 12, no. 4, article number 29. <https://doi.org/10.3390/econometrics12040029>

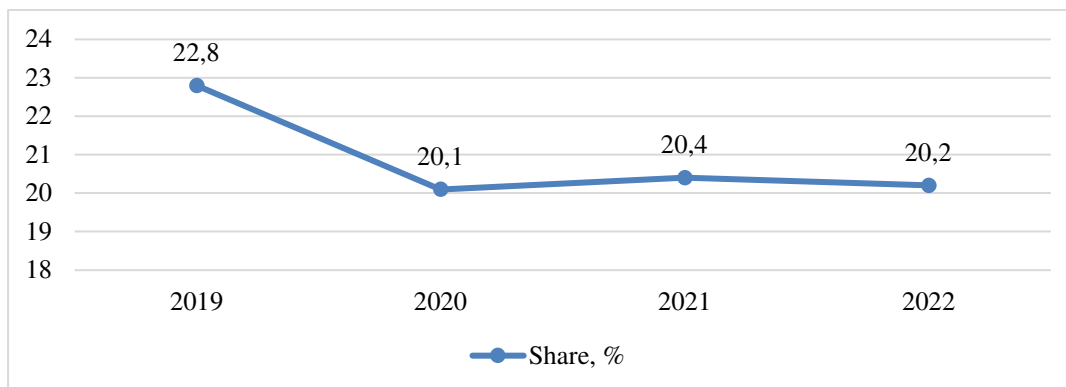


Figure 1. Share of the shadow economy

Source: compiled by the authors based on the National Statistical Committee of the Kyrgyz Republic.

Figure 1 depicts the share of the shadow economy in the Kyrgyz Republic, indicating a marginal decline in 2022 vs to the preceding year. The decline in industries such as manufacturing, transportation, and services indicates advancement in the formalisation of economic activities. Nonetheless, the shadow economy persists significantly, signifying continued difficulties in tax collection and economic openness.

In 2022, the share of the shadow economy declined by 2.6 percentage points, mainly due to declines in trade, car repair, manufacturing and transport (Figure 2).

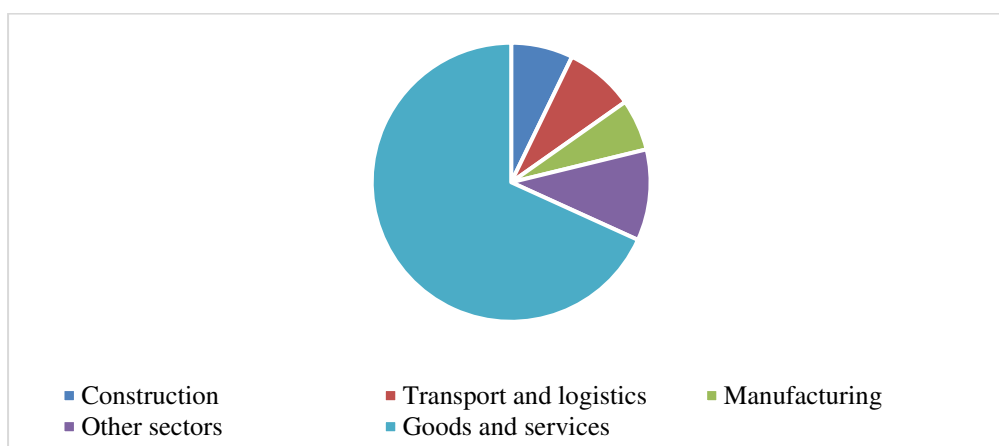


Figure 2. Distribution of the shadow economy (% of GDP) by sector

Source: compiled by the authors based on the National Statistical Committee of the Kyrgyz Republic.

Figure 2 delineates the shadow economy by sector, highlighting substantial contributions from commerce, manufacturing, and transportation. The downturn in these industries in 2022 signifies attempts to assimilate informal activities into the formal economy. Targeting these sectors is essential for augmenting tax collections and mitigating economic inequalities.

The informal economy, or shadow economy, includes those economic processes that are not recorded in official statistics and are not taxed. This sector includes various activities such as tax fraud, illegal trade and other illicit transactions. The size of the shadow economy can vary significantly depending on the level of development of a country, the efficiency of the tax administration system and the degree of corruption. According to various studies, the share of the informal sector differs from country to country. For example, in Germany, its size is estimated at between 10-15% of GDP. In Germany, tax avoidance is actively combated due to a highly efficient tax administration system and coordinated cooperation between government agencies. Table 1 examines the magnitude of the shadow economy among different countries, emphasising the disparities in economic informality. Countries such as Afghanistan and Zimbabwe demonstrate elevated levels of shadow economies, whereas nations like Singapore and the Netherlands possess significantly lower proportions. The data highlights the correlation between a nation's economic advancement, the efficacy of its tax administration, and the magnitude of its shadow economy. For Kyrgyzstan, diminishing the shadow economy to levels comparable to those of more industrialised nations might substantially enhance tax collections and economic stability.

Table 1. Shadow economy (% of GDP)

| Country | Indicator |
|-------------|-----------|
| Afghanistan | 73.6 |
| Zimbabwe | 64.7 |
| Nigeria | 55.5 |
| Georgia | 46.5 |
| Ukraine | 44.2 |
| Kazakhstan | 32.1 |
| Kyrgyzstan | 31.1 |
| Estonia | 22.5 |
| Sweden | 13.6 |
| Canada | 11.3 |
| Germany | 11.2 |
| Singapore | 10.5 |
| Netherlands | 10.0 |
| Switzerland | 7.5 |

Source: compiled by the authors based on World Economics.

The above shows that a significant share of the economy of the Kyrgyz Republic remains in the shadow sector, which leads to significant losses in tax revenues. According to various estimates, the size of the shadow economy in the country ranges from 30-40% of GDP. Interaction of executive authorities to ensure tax security in the Kyrgyz Republic is a multi-level process aimed at creating a stable and transparent tax system. The key government structures involved in this process are: State Tax Service (STS), Ministry of Finance, State Committee for National Security, Ministry of Justice and the Chamber of Accounts.

The STS, operating under the Ministry of Finance, fulfils a central role in tax administration and tax policy implementation. Its effective functioning requires not only internal improvement and digitalization of processes but also close cooperation with other government agencies, the private sector, and society. The main task of the STS is to ensure tax revenue for the state budget and control compliance with tax legislation. Coordination between the STS and other authorities is important to maintain tax security. Combating unlawful tax practices and reducing the shadow economy requires the active participation of law enforcement agencies. However, in practice, the transfer of information and joint operations to detect offenses face numerous challenges. Given that most government revenues are derived from import and export taxes, cooperation between the STS and customs authorities is particularly important to prevent illicit tax activities and schemes, such as undervaluation of goods.²¹

The Ministry of Finance of the Kyrgyz Republic develops fiscal policy and controls budget execution. Its interaction with the State Tax Service is aimed at creating a balanced tax policy that ensures efficient tax collection and rational allocation of budgetary resources. The State Committee for National Security is involved in combating economic crime, including tax evasion and financing of the shadow sector. It interacts with the State Tax Service and the Ministry of Finance to counter corruption and financial offences. The Tax Code of the Kyrgyz Republic²² plays an important role in providing legal support in the area of tax security. It handles the registration of legal entities, promotes tax reforms and monitors compliance with tax legislation. The

²¹ PETERSONE, Mara, KRASTINS, Aivars Vilnis and KETNERS, Karlis. In-service training system organization improvement at customs administrations. *Eurasian Studies in Business and Economics*, 2016, pp. 201-216. https://doi.org/10.1007/978-3-319-27570-3_17

²² Tax Code of the Kyrgyz Republic, 2022. Available from <https://invest.gov.kg/wp-content/uploads/2022/12/11-Tax-Code-of-the-Kyrgyz-Republic-unofficial-translation.pdf>

Accounts Chamber of the Kyrgyz Republic is another key institution responsible for the tax sphere. This organization audits the efficiency of the use of budgetary funds, which significantly helps in combating the shadow economy and prevents misuse of tax revenues. Interaction with the Chamber of Accounts helps to identify irregularities in financial reporting and the functioning of tax authorities, which increases transparency and accountability of tax processes.

The automation of tax administration in Kyrgyzstan remains at a low level, which creates significant difficulties in ensuring transparency and efficiency in tax processes.²³ The lack of a single electronic system that could unite all taxpayers and provide government agencies with tools for prompt monitoring and analysis significantly hampers tax collection. Lack of automation makes it difficult to verify reporting promptly, detect irregularities, and respond promptly to tax risks. In modern economies, automation plays a key role in simplifying tax administration and reducing administrative barriers for taxpayers.²⁴ In countries where automation is well-developed, the introduction of technologies such as Big Data and AI allows for effective monitoring of potential tax fraud risks and statistical analysis of taxpayer behaviour.

Kyrgyzstan, however, despite numerous initiatives to develop digitalization, faces serious problems in the field of automation, which creates favourable conditions for violations. The digitalization of the Kyrgyz tax system is at an early stage. Despite initiatives to increase interaction with taxpayers through electronic platforms such as reporting and registration systems, many processes are still paper-based, increasing the potential for error and corruption. Digital solutions are needed to improve tax administration by minimizing human error and combating the shadow economy.²⁵ Adoption of these technologies has been slow due to insufficient funding, inadequate infrastructure, and resistance from some government agencies.

Taxpayer review mechanisms in the Kyrgyz Republic are often ad hoc and not always aimed at identifying high-risk individuals or companies. The lack of clear criteria for tax audits leads to the fact that tax authorities conduct audits irregularly, which

²³ BEKMURATOV, Altynbek, et al. Impact of leasing transactions on business development in Kyrgyzstan. *Scientific Bulletin of Mukachevo State University. Series Economics*, 2024, vol. 11, no. 3, pp. 21-33. <https://doi.org/10.52566/msu-econ3.2024.21>

²⁴ CHEN, Tzu-Chia, et al. Application of Data Mining Methods in Grouping Agricultural Product Customers. *Mathematical Problems in Engineering*, 2022, vol. 2022, article number 3942374. <https://doi.org/10.1155/2022/3942374>

²⁵ RAKHYMZHAN, Gani, et al. Navigating Kazakhstan's Sustainable Economic Future: A Study of Tech Innovation, Infrastructure, and Resource Management. *Economies*, 2024, vol. 12, no. 5, article number 104. <https://doi.org/10.3390/economies12050104>

reduces the effectiveness of their work. As a result, some taxpayers are out of control, which increases the risks of tax avoidance. An effective tax administration system should include proactive measures to identify potential tax violations, which requires a more flexible and risk-oriented system of audits. Several countries use automated tax risk assessment systems that help tax authorities to focus on taxpayers with a higher probability of violations.²⁶ In Kyrgyzstan, however, such systems are not fully implemented, which significantly complicates the implementation of audits.

One of the significant problems of the tax system of Kyrgyzstan is the frequent adjustment of tax legislation. Constant changes create uncertainty among taxpayers and make it difficult to apply tax rules. Since the introduction of the new tax code, there have been numerous amendments to the legislation, making it difficult for businesses and citizens to understand the requirements. These changes are often implemented without a comprehensive analysis of their possible effects on the economy and society, which weakens confidence in the tax system. Uncertainty in tax legislation caused by frequent changes makes it difficult to plan and conduct business, as taxpayers cannot accurately predict their tax liabilities.²⁷ In addition, constant changes require additional efforts from the tax authorities to implement and explain them to taxpayers, which increases administrative costs. Instability of legislation also negatively affects the attraction of investments, as foreign companies prefer to operate in an environment with a stable tax policy.

The tax administration system in the Kyrgyz Republic is regulated by the Tax Code of the Kyrgyz Republic as well as by various regulations and government resolutions. These documents are aimed at improving the tax control mechanism and strengthening tax security. They define the legal framework for the activities of the State Tax Service and the State Customs Service, which are responsible for supervising and controlling tax collection, preventing unlawful tax practices, and combating financial offenses. The tax code clearly defines the types of taxes to be paid by both individuals and legal entities. It details tax rates, payment deadlines, and obligations of taxpayers. Taxation procedures cover a wide range of obligations, such

²⁶ DESAI, Ruta, et al. In-house preparation, outsourcing, or offshoring of tax services to third-party service providers: Does disclosure to the client matter? *Journal of Forensic and Investigative Accounting*, 2023, vol. 15, no. 2, pp. 286-309.

²⁷ ÇIFLIGU, Eneida. The Role of Trade Unions in Regulating Social and Labour Relations and Shaping National Policy in Latvia. *Foreign Affairs*, 2023, vol. 33, no. 5, pp. 37-44. [https://doi.org/10.46493/2663-2675.33\(5\).2023.37-44](https://doi.org/10.46493/2663-2675.33(5).2023.37-44)

as filing tax returns, registering businesses as taxpayers, and how income taxes are withheld.²⁸ All these processes should be regulated to reduce the risks of error and fraud.

The STS has significant powers to conduct tax audits and reviews. Such audits can be both planned and unannounced, which allows the STS to promptly detect violations of tax laws. One of the key aspects of tax audits is the STS's access to companies' financial and accounting records, which helps to identify hidden income and illegal tax schemes. To prevent tax evasion, the Tax Code of the Kyrgyz Republic provides various mechanisms, such as electronic reporting systems, that allow real-time tracking of taxpayers' activities. This reduces the likelihood of evasion and errors because tax information is entered into the automated system immediately after tax returns are filed. However, as mentioned earlier, poor digitalization and lack of automation remain an important challenge, making these mechanisms less effective. Issues related to combating financial crimes, including tax fraud and illegal cashing of funds, are detailed in the legislative acts regulating tax administration. The Tax Code of the Kyrgyz Republic provides for strict penalties and criminal liability for violations of tax laws, which is an important element of the tax security system. The STS also actively cooperates with law enforcement authorities to investigate and suppress financial crimes. In addition, state tax authorities actively develop international cooperation, which plays an important role in combating cross-border financial crimes, such as money laundering and tax avoidance through offshore companies. However, practice shows that insufficient development of the legal framework and slow implementation of international tax standards, such as BEPS, create additional risks for tax security in Kyrgyzstan.

One of the key problems of interaction between tax and control authorities in the Kyrgyz Republic is insufficient integration and data exchange. Interagency cooperation between the STS, the State Customs Service, financial institutions, and other agencies is weak, resulting in gaps in tax control. For example, inefficient information exchange between the tax and customs services limits the ability to track transactions and detect

²⁸ HADASIK, Bartłomiej and KUBICZEK, Jakub. E-commerce market environment formed by the COVID-19 pandemic – a strategic analysis. *Forum Scientiae Oeconomia*, 2022, vol. 10, no. 3, pp. 25-52. https://doi.org/10.23762/FSO_VOL10_NO3_2

tax violations related to import and export operations.²⁹ This creates conditions for illicit tax activities, as tax authorities are often unable to obtain timely data on revenues derived from international transactions. In addition, the lack of a unified information system that would link different agencies increases the likelihood of data errors and makes it difficult to identify suspicious financial transactions. Such systems are needed to automatically exchange data on taxpayers and cross-border transactions and to facilitate interaction between government agencies.³⁰ Without effective integration, control authorities cannot fully coordinate their actions, which weakens the fight against financial crime and tax evasion.

At the regional level, coordination between local governments and tax administrations also faces significant challenges. Local regulatory institutions often lack the authority to implement effective tax control.³¹ This leads to delays in audits and inconsistencies between federal and local practices. Regional tax authorities are not always involved on an equal footing with central authorities, resulting in a lack of resources and coordination. The Kyrgyz Republic has several problems related to the division of functions between the central and regional tax authorities. As a result, tax audits may be delayed and control over taxpayers becomes less effective. Misallocation of inspections at the regional level creates gaps in tax administration, which leads to a decrease in the overall effectiveness of tax security.

Corruption continues to be one of the significant problems in the tax system of Kyrgyzstan.³² The lack of transparency in tax administration and corruption schemes among tax officials undermine confidence in the tax system. In some cases, inspectors use their authority to facilitate tax avoidance in exchange for bribes. This greatly complicates interaction between government agencies, as corruption can be present at all levels of government. Bureaucratic obstacles also contribute to the inefficiency of administrative procedures. Slow and inefficient processes make it difficult to conduct

²⁹ KUBICZEK, Jakub and TUSZKIEWICZ, Marcin. Intraday Patterns of Liquidity on the Warsaw Stock Exchange before and after the Outbreak of the COVID-19 Pandemic. *International Journal of Financial Studies*, 2022, vol. 10, no. 1, article number 13. <https://doi.org/10.3390/ijfs10010013>

³⁰ BENTLEY, Delia. Taxpayer rights and protections in a digital global environment. In: R.F. van Brederode (Ed.), *Ethics and Taxation*. Singapore: Springer. 2020, pp. 251-291. https://doi.org/10.1007/978-981-15-0089-3_11

³¹ GANGL, Katharina and TORGLER, Benno. How to achieve tax compliance by the wealthy: A review of the literature and agenda for policy. *Social Issues and Policy Review*, 2019, vol. 14, no. 1, pp. 108-151. <https://doi.org/10.1111/sipr.12065>

³² GAN Integrity. Kyrgyzstan risk report, 2020. Available from <https://www.ganintegrity.com/country-profiles/kyrgyzstan/>

audits and delay necessary decisions, which limits the state's ability to effectively ensure tax security and combat tax evasion.³³

Another problem is the lack of incentives for the voluntary fulfilment of tax obligations. The existing system does not motivate citizens and businesses to pay taxes on time and in full. This is because the tax system is often perceived as complex and opaque, and incentive mechanisms such as tax credits and deductions are underdeveloped or difficult to implement in practice. Improving the situation requires reforming the interaction between tax authorities and taxpayers to create a transparent and incentivizing tax system. It is necessary to develop programs that would encourage voluntary payment of taxes, reducing the risks of legal and financial consequences for non-compliance.

3.1. Comparative Models

To improve tax security, Kyrgyzstan should pay attention to successful international practices that demonstrate the effectiveness of interaction between executive bodies in tax administration and combating tax crimes. For example, Estonia is a leading example in the digitalization of the tax system. This country has been actively developing e-governance, including the tax sphere, which has significantly simplified the interaction of citizens and businesses with the state. More than 95% of tax returns in Estonia are filed through electronic systems, which makes the process convenient and fast: filling in a return takes only 3-5 minutes.³⁴ Due to this, administrative costs of processing documents have been minimized, which has increased the efficiency of tax administration.

The Estonian e-government has significantly reduced the need for personal contact between taxpayers and tax authorities, which has become one of the key factors in reducing corruption risks. Thanks to the automated system, all tax transactions are recorded and available for inspection at any time, which minimizes the possibility of abuse.³⁵ According to Transparency International estimates, the level

³³ NIKOLOVA, Blagovesta. Strengthening the integrity of the tax administration and increasing tax morale. In: Tax Audit and Taxation in the Paradigm of Sustainable Development. *Contributions to Management Science*. Cham: Springer, 2023, pp. 157-180. https://doi.org/10.1007/978-3-031-32126-9_8

³⁴ e-Governance Academy. e-Estonia: E-Governance in practice, 2016. Available from <https://ega.ee/wp-content/uploads/2016/06/e-Estonia-e-Governance-in-Practice.pdf>

³⁵ CIULA, Józef, et al. Management of the Municipal Waste Stream: Waste into Energy in the Context of a Circular Economy-Economic and Technological Aspects for a Selected Region in Poland. *Sustainability*, 2024, vol. 16, no. 15, article number 6493. <https://doi.org/10.3390/su16156493>

of corruption in Estonia remains at a significantly lower level compared to most post-Soviet countries, such as Ukraine and Belarus. The digitalization of the country's tax system has created a high level of transparency, making the tax administration process more understandable and accountable. The verification of tax data is fast and efficient, reducing opportunities for tax fraud. As a result of these measures, tax revenues in Estonia will amount to about 32.9% of GDP in 2020, which is in line with most developed European countries.³⁶

One important step in the digitalization process in Estonia has been the introduction of a system of digital identification cards, which are currently used by 98% of the country's population.³⁷ These cards enable citizens and businesses to interact securely with tax and other government services via the Internet, which also simplifies access to public services. All these achievements make Estonia an example of successful automation of tax processes and increased tax security. Automation not only reduces corruption and minimizes illicit tax activities, but also strengthens citizens' trust in state institutions. The Estonian experience could be extremely useful for the Kyrgyz Republic, as the introduction of digital technologies and automation of tax processes could significantly improve the efficiency of the tax authorities and increase the level of trust in the tax system. Another important example is Singapore, known for its strict tax administration and high standards of tax security.

One of the key aspects of Singapore's tax policy is compliance with international norms and participation in global agreements aimed at combating cross-border tax offences and tax avoidance. In 2014, Singapore joined the Global Forum on Transparency and Exchange of Information for Tax Purposes organized by the OECD, which has significantly increased the transparency of the country's tax system. In addition, Singapore has entered into tax information exchange agreements with more than 90 countries to effectively track financial flows and combat tax evasion through offshore jurisdictions.³⁸ Since 2018, the country has implemented an automatic financial information exchange system, an important step in the fight against international financial crimes.

³⁶ Transparency International Estonia. Our work in Estonia, 2023. Available from <https://www.transparency.org/en/countries/estonia>

³⁷ DUNDURE, Evija and SLOKA, Biruta. Tax incentives as a part of governments' applied mechanisms for the third pension pillar in Estonia, Latvia, and Lithuania. *European Integration Studies*, 2020, vol. 14, no. 1, pp. 146-155.

³⁸ POON, Jassie. Regulating the global illicit economy: Singapore's role in United States' spatial financial surveillance. *Political Geography*, 2021, vol. 91, 102493. <https://doi.org/10.1016/j.polgeo.2021.102493>

In addition to international initiatives, Singapore has also developed stringent national legal mechanisms to ensure tax transparency. In 2020, Singapore's tax revenues totalled about USD 52 billion, equivalent to 13.4% of the country's GDP. Regular audits of companies and individuals, especially multinational corporations, help identify tax law violations and thwart attempts to use aggressive tax schemes or offshore evasion. Singapore is actively using digital technology to improve the efficiency of tax administration. Under the national Smart Nation programme, taxpayers can file tax returns online and use mobile apps to interact with tax authorities.³⁹ In 2021, more than 90% of taxpayers used electronic systems to file their returns, greatly simplifying the process and reducing manual errors. These measures have allowed Singapore to take a leading position in tax security and create one of the most efficient and transparent tax systems in the world.

Sweden also serves as an example of a successful tax security model. The country combines a high level of transparency of tax processes with effective incentives for voluntary compliance with tax obligations, which contributes to a high level of trust between the state and taxpayers. This trust, in turn, ensures the stability and efficiency of the tax system. Sweden is known for its open and transparent tax system. The state tax office, Skatteverket, provides citizens with access to all necessary tax information, including pre-filled tax returns, which simplifies the reporting process. In 2021, about 74% of taxpayers completed their tax returns online thanks to this system. In addition, 98% of all corporate tax returns are also filed electronically, helping to automate and simplify the process.⁴⁰

Sweden actively encourages citizens to voluntarily pay taxes through tax incentives and programmes. One example is the household tax deduction for service payments (ROT and RUT deductions), which has increased voluntary compliance among taxpayers. The programme has reduced the shadow economy by increasing tax revenues in the service sector. In 2020, about USD 2 billion was saved by taxpayers through these deductions, which also increased tax revenues from legalized employment relationships.⁴¹ Sweden makes extensive use of automated systems to

³⁹ ZULKARNAEN, Wandy, et al. Comparative study of tax policy related to COVID-19 in ASEAN Countries. *TEST Engineering & Management*, 2020, vol. 83, pp. 6519-6528.

⁴⁰ COETZEE, Andries and BERNDTSSON, Joakim. Understanding Sweden's security economy. *Defense & Security Analysis*, 2023, 39(2), 171-190. <https://doi.org/10.1080/14751798.2023.2182479>

⁴¹ HÅKANSSON, Carita. Finding its way in EU security and defence cooperation: A view from Sweden. *European View*, 2021, vol. 20, no. 1, pp. 80-87. <https://doi.org/10.1177/17816858211004647>

control and verify tax data, which significantly increases the efficiency of tax administration. The state tax authorities process about 90% of all tax data automatically. This reduces administrative costs and improves the accuracy of tax audits. In 2020, automation helped reduce tax violations by 15% compared to previous years. The Swedish model, which combines transparency, motivation for voluntary compliance and process automation, is an example of successful interaction between the executive branch and taxpayers, contributing to tax security and high levels of tax revenues.

A unique model of tax administration known as horizontal monitoring has been introduced in the Netherlands. This program is a new approach aimed at improving interaction between taxpayers and tax authorities based on trust, transparency, and cooperation. Unlike traditional tax control, the horizontal monitoring model emphasizes the prevention of violations and the achievement of tax security through partnerships.⁴² One of the key elements of the program is to prevent tax violations at an early stage, thus avoiding the need for time-consuming and large-scale tax audits. Companies that join the program commit to providing complete, accurate, and timely data on their taxes, allowing tax authorities to conduct audits in an expedited and more flexible manner. The program contributes to a significant reduction in the time required to process tax documents, as well as reducing bureaucratic costs and increasing the efficiency of tax administration.

The programme provides for continuous and close interaction between tax inspectors and business representatives. Tax authorities play an active role by providing advice and support to help companies comply with tax regulations. This process helps to minimize the risks of tax compliance violations. For example, in 2021, around 90% of large Dutch businesses participating in the programme demonstrated a high level of tax transparency and compliance, resulting in a 30% reduction in the incidence of tax violations.⁴³ One of the central aims of the programme is to reduce administrative costs for both businesses and government agencies. By identifying potential violations early and simplifying reporting procedures, tax authorities can

⁴² MILLER, Antony. Foreign policy identity of the United Kingdom after Brexit. *Foreign Affairs*, 2024, vol. 34, no. 5, pp. 101-111. [https://doi.org/10.46493/2663-2675.34\(5\).2024.101](https://doi.org/10.46493/2663-2675.34(5).2024.101)

⁴³ BRUIL, Anton, et al. Inequality and redistribution in the Netherlands. Hague: Netherlands Bureau for Economic Policy Analysis, 2022. <https://doi.org/10.34932/crvn-bq32>

significantly reduce the costs associated with the administration of tax processes.⁴⁴ According to the Netherlands Tax Administration, public expenditure on tax audits decreased by 15% between 2015 and 2020.⁴⁵

Canada is also actively implementing measures to strengthen tax security by developing specialized units within its tax service that target aggressive tax planning and offshore schemes.⁴⁶ This move is part of a broader strategy to strengthen the country's tax system and includes Canada's active participation in international initiatives such as the OECD's BEPS project. A key element of Canada's strategy is active participation in international tax information exchange agreements. In 2017, Canada entered into several automatic data exchange agreements that allow tax authorities to obtain information on the foreign bank accounts of Canadian residents. As a result of these agreements, the Canada Revenue Agency has identified over 3,000 cases of tax avoidance involving offshore schemes, resulting in the recovery of over CAD 2.8 billion in unpaid taxes between 2016 and 2020.⁴⁷ In further strengthening the fight against tax evasion, in 2021, Canadian tax authorities investigated over 850 international tax fraud cases and uncovered over CAD 1.2 billion in evasion.

In addition to international cooperation, Canada also takes domestic measures to prevent tax avoidance. In 2019, the Canada Revenue Agency launched a programme to strengthen audits of large corporations and high-income individuals, resulting in the recovery of an additional CAD 1.1 billion.⁴⁸ As part of the 2021 budget, the government has allocated CAD 304 million to expand tax fraud measures over the next five years, underscoring the country's commitment to strengthening tax security. Canada's experience demonstrates the importance of specialized approaches and international cooperation in combating unlawful tax practices. Effective coordination with international partners and the establishment of specialized units within the country enable Canada to effectively tackle tax crime and improve tax security.

⁴⁴ BOSCH, Nadja, DEKKER, Lodewijk and STROHMAIER, Karl. A data-driven procedure to determine the bunching window: An application to the Netherlands. *International Tax and Public Finance*, 2020, vol. 27, no. 4, pp. 951-979. <https://doi.org/10.1007/s10797-020-09590-w>

⁴⁵ Organisation for Economic Cooperation and Development. *Tax administration*, 2023. Available from <https://www.oecd.org/en/topics/tax-administration.html>

⁴⁶ TOMBE, Trevor. "Who Pays for Canada? Taxes and Fairness" ed. by E.A. Heaman and David Tough (review). *Canadian Historical Review*, 2021, vol. 102, no. 4, pp. 674-675.

⁴⁷ WILLMOTT, Keith. Taxes, taxpayers, and settler colonialism: Toward a critical fiscal sociology of tax as white property. *Law & Society Review*, 2022, vol. 56, no. 1, pp. 6-27. <https://doi.org/10.1111/lasr.12587>

⁴⁸ Government of Canada. Income tax, 2024. Available from <https://www.canada.ca/en/services/taxes/income-tax.html>

For the Kyrgyz Republic, the introduction of such specialized structures and active participation in international tax initiatives could significantly increase the effectiveness of the fight against tax evasion, especially in cross-border transactions. The example of Germany is also illustrative. Tax administration in the country is based on the principle of federalism, where key tax collection functions are distributed between federal and state tax authorities. In Germany, tax powers are divided among 16 Länder tax authorities, which work closely with federal structures. Taxes collected at the Länder level are shared between the federation and the regions based on pre-agreed rules, which ensures the sustainability of the tax system and a clear distribution of responsibilities.⁴⁹ An example of such coordination is the central taxpayer data processing system, which helps to minimize tax avoidance.

Tax audits in Germany are standardized at the federal level, which ensures that they are carried out efficiently and transparently. More than 90% of tax returns are processed through the ELSTER digital system, which reduces the likelihood of errors and cases of corruption. In 2022, around 3.5 million audits were carried out using this system, which enabled the detection of illicit tax activities worth more than EUR 5 billion. The high level of automation and coordination allows Germany to collect significant tax revenues.⁵⁰ In 2021, tax revenues totalled 833 billion EUR, which plays an important role in maintaining the country's social and economic stability.

Germany is also actively cooperating with international organizations such as the OECD to combat cross-border tax avoidance. In 2019, the country joined the automatic exchange of tax information, which reduced the use of offshore schemes to hide income.⁵¹ In 2021, international agreements led to the identification and recovery of around EUR 2 billion of unpaid taxes from offshore accounts. The example of Germany highlights the importance of a centralized approach to tax administration, process automation and international cooperation to improve tax security. For Kyrgyzstan, the use of elements of the German system could improve coordination between different levels of government, increase transparency and strengthen the effectiveness of tax control.

⁴⁹ Federal Ministry of Finance. 2024 trends in tax revenue (excluding local authority taxes), 2024. Available from <https://www.bundesfinanzministerium.de/>

⁵⁰ ELSTER – The online tax office in Germany, 2024. Available from <https://www.iamexpat.de/expat-info/taxation-germany/elster-german-online-tax-office>

⁵¹ DRECHSEL-GRAU, Moritz et al. Inequality and income dynamics in Germany. *Quantitative Economics*, 2022, vol. 13, no. 4, pp. 1593-1635. <https://doi.org/10.3982/QE1912>

The introduction of international experience in the tax administration of the Kyrgyz Republic can significantly improve the tax security of the country. Automation of processes, active participation in international initiatives and creation of incentives for voluntary compliance with tax legislation contribute to strengthening the tax system and increasing its efficiency.

4. Discussion

The results of this study emphasize the crucial role of interagency coordination in ensuring tax security, which directly corresponds to the objectives of the study stated in the introduction. The purpose of the study is to examine the legal and regulatory framework governing the interaction of executive authorities in the field of tax security, with a focus on identifying the main trends and optimal methods of international cooperation. The findings emphasize that effective integration of tax, financial and customs authorities is crucial to reduce the risks associated with tax evasion and the informal economy. Moreover, a comparative analysis of countries such as Estonia, Germany and Singapore show that a high degree of digitalization and systemic cooperation markedly improve the efficiency of tax administration, supporting the view that these elements are key to improving tax security.

A study by Ege et al.⁵² examined the influence of power and status of the tax function on tax planning outcomes. It found that the position of the tax manager has a significant impact on tax outcomes, and the power and status of the tax function can play a more significant role than factors such as available resources and expertise. This underlines the important role of organizational hierarchy in shaping tax policy. The main focus of the study was to analyse the interaction of executive agencies in tax security and to examine international experience. The results of the study showed that coordination and digitalization of taxation processes are key elements for improving tax security and efficiency of administration. In addition, the impact of the shadow economy was considered. In contrast to the author's approach, which focuses on the role of the individual head of the tax authority, this study pays attention to the systemic and structural aspects of tax security management.

⁵² EGE, Matthew, HEPFER, Bratford and ROBINSON, John. What matters for in-house tax planning: Tax function power and status. *Accounting Review*, 2021, vol. 96, no. 4, pp. 203-232. <https://doi.org/10.2308/TAR-2019-0363>

A group of researchers led by Kogler et al.⁵³ analysed the impact of two key factors – trust and credibility – on taxpayer behaviour and the size of the underground economy in 44 countries. In their study, the authors used the concept of “Slippery Slope Structure” to assess how these factors affect tax compliance and corruption. The findings suggest that both citizens’ trust in the authorities and their credibility hurt the level of the shadow economy and corruption, emphasizing the importance of a trusting relationship between society and government structures in tax discipline. Although the study is also related to tax security aspects, it focuses on systemic coordination between different government agencies and analyses international experience. The authors conclude that achieving sustainable tax security requires a high degree of coordination, the adoption of digital technologies and active interaction between agencies. In contrast to work that focuses on individual trust and credibility factors at the macroeconomic level, this study concentrates on structural and legal aspects of interactions between government agencies. Both studies recognize that the efficiency of tax administration is closely related to the level of trust in authorities and interaction with society, but the focus of the current study is on institutional reforms to improve the overall efficiency of the tax system.

The study by Darmayasa et al.⁵⁴ uses the Slippery Slope Framework in the context of analysing the perception of tax amnesty among accountants that including academic professionals, auditors, and lawyers in Indonesia by looking at the issue through the lens of Pancasila ideology and slippery slope theory. The results of the study show that tax amnesty and voluntary disclosure programmes have not resulted in long-term tax compliance. The study highlights the need to develop new policies to monitor assets declared under these programmes instead of introducing more amnesties. One of the key innovations of this study is the inclusion of the values of sincerity, balanced governance and sustainable prosperity in the extended slippery slope model.

This study, also related to tax security issues, focuses on an international comparative analysis of the interaction of regulatory institutions in the field of taxation.

⁵³ KOGLER, Christoph, et al. Perceptions of trust and power are associated with tax compliance: A cross-cultural study. *Economic and Political Studies*, 2022, vol. 11, no. 3, pp. 365-381. <https://doi.org/10.1080/20954816.2022.2130501>

⁵⁴ DARMAYASA, Nyoman, et al. Accountants’ perspective on tax amnesty enhances tax compliance dimensions in extended slippery slope framework. *Cogent Business & Management*, 2024, vol. 11, no. 1, 2358161. <https://doi.org/10.1080/23311975.2024.2358161>

The work analysed the coordination and digitalization mechanisms of tax processes in countries such as Estonia, Sweden, Germany, Canada and Singapore, identifying key elements that ensure effective tax administration. In contrast to researchers examining taxpayer behaviour in the context of Indonesian amnesty programmes, this study emphasizes the need for structural reforms and the adoption of international best practices to improve tax security. Both studies highlight the importance of a long-term perspective in improving the tax system, but the focus of this study is on institutional change rather than taxpayer behaviour.

The study of tax security was carried out by Diakomihalis⁵⁵, who examined in detail the causes of tax evasion in Greece using the analytical hierarchical process method. The study interviewed 2,789 respondents, which included business owners, accountants, and tax inspectors. The main factors contributing to illicit tax activities were identified as excessive tax burden, a sense of impunity, complexity of tax laws and lack of transparency in the management of public finances. At the same time, the survey showed that respondents do not consider insufficient level of education as a significant factor affecting tax behaviour. Differences in the perception of problems between business representatives and tax inspectors on several specific criteria were also revealed.

Unlike Diakomihalis, who focused on the analysis of taxpayer behaviour and legislative aspects of tax avoidance in Greece, this study focuses on the international experience of interaction between executive authorities and on the processes of digitalization of tax procedures. The study found that the digitalization of tax administration contributes to reducing corruption and improving tax collection efficiency in several countries. Both studies have a common goal of improving the tax system and reducing tax evasion, but the emphasis is different: Diakomihalis focuses on behavioural aspects and tax law problems in Greece, while the study under review focuses on institutional change and modernization of tax administration using digital technologies.

The study by Cahyonowati et al.⁵⁶ highlights the importance of psychological factors such as trust and social norms in resolving tax dilemmas. In contrast to

⁵⁵ DIAKOMIHALIS, Mihail. Factors of tax evasion in Greece: Taxpayers' perspective. *Journal of Tax Reform*, 2020, vol. 6, no. 2, pp. 180-195. <http://dx.doi.org/10.15826/jtr.2020.6.2.081>

⁵⁶ CAHYONOWATI, Nur, RATMONO, Dwi and JULIARTO, Agung. The role of social norms and trust in authority in tax compliance dilemmas. *Cogent Business & Management*, 2023, vol. 10, no. 1, 2174084. <https://doi.org/10.1080/23311975.2023.2174084>

economic factors such as fines and audits, which were found to be less significant in ensuring compliance with tax obligations, trust in government agencies is central to shaping the tax behaviour of citizens. In the context of interaction between government agencies and taxpayers to ensure tax security, the author emphasizes the key role of trust in shaping tax discipline. In addition to considering the factors affecting tax compliance, the study points out administrative and institutional aspects. In particular, the impact of digitalization and increased transparency of tax administration on improving tax security was analysed, taking into account successful international practices. In contrast to the research focused on the tax behaviour of citizens, this paper focuses on the importance of public administration and inter-agency coordination in creating a favourable tax climate and reducing evasion.

The study by A. Hilling et al.⁵⁷ emphasizes that in the corporate environment, tax reporting has come to be seen not only as a financial obligation but also as an element of corporate social responsibility. The authors link these changes to the concepts of sustainable development and “fair taxation”. The transformation in the perception of taxation reflects shifts in corporate culture, where taxes play an important role in the relationship between business, society, and the state.⁵⁸ The study emphasizes the administrative and legal aspects of tax security, such as the introduction of digital technologies and transparency in tax procedures. This distinguishes the paper’s approach from the authors’ analyses of changes in corporate discourses. The study also examines successful international practices of tax administration, while the authors’ main interest was focused on analysing corporate communication strategies.

A study by Salo and Allwood⁵⁹ examines the factors that impede quality decision-making in three Swedish government agencies: the Tax Agency, the Social Insurance Agency and the Police Authority. The authors focused on how disruptions in work processes, high workloads and time constraints negatively affected planning and consequently the quality of decision-making. Differences between organizations in the

⁵⁷ HILLING, Alex, et al. The development of a multidimensional meaning of tax: From unfair tax to fair. *Discourse & Communication*, 2023, vol. 17, no. 1, pp. 57-76. <https://doi.org/10.1177/17504813221131219>

⁵⁸ REXHEPI, Burhan Reshat, et al. Analysis of the effectiveness of freelance exchanges and their demand among corporate customers in the context of tax regulation. *Scientific Bulletin of Mukachevo State University. Series Economics*, 2024, vol. 11, no. 1, pp. 60-70. <https://doi.org/10.52566/msu-econ1.2024.60>

⁵⁹ SALO, Iryna and ALLWOOD, Carl. Perceived barriers to decision quality in three Swedish public authorities. *International Journal of Public Administration*, 2020, vol. 44, no. 7, pp. 537-546. <https://doi.org/10.1080/01900692.2020.1737445>

allocation of responsibilities, the existence of internal regulations and time constraints also had a significant impact. In contrast to other authors focusing on international experiences and administrative aspects of tax security, such as digitalization and transparency of tax procedures, this study aims to investigate internal factors affecting management processes.⁶⁰ It has been shown that the use of digital technologies and increased interaction between government agencies contribute to the improvement of tax administration, while the work of Salo and Allwood focuses on organizational barriers affecting decision-making in different government agencies.

While the study focuses in depth on the case of Kyrgyzstan, the findings carry significant international relevance for states facing similar challenges in ensuring tax security amid economic transition, digital underdevelopment, and institutional fragmentation. The comparative research demonstrates universal concepts, including the essential significance of interagency coordination, digitalization, and trust in public institutions, that are relevant across diverse legal and economic frameworks. The issues of fragmented tax supervision and insufficient digital infrastructure in Kyrgyzstan reflect challenges faced by numerous developing and middle-income nations, allowing the policy recommendations to be applicable outside the Central Asian context. Furthermore, by emphasizing exemplary methods from various governance frameworks in nations like Estonia, Singapore, and Germany, the study enhances a globally pertinent dialogue on refining institutional collaboration in tax administration. These insights are especially beneficial for policymakers and legal scholars involved in international financial governance, development aid, and transnational anti-corruption regimes.

In conclusion, the findings of this study emphasize the need for concerted efforts to improve the efficiency of tax systems and reduce the shadow economy. By explicitly linking our findings to the research objectives, we have demonstrated the importance of coordination, digitalization, and international cooperation in enhancing tax security. The insights gained from this study provide a comprehensive understanding of the legal framework and best practices in tax administration, paving the way for future research and policy reforms.

⁶⁰ BUKENESSOV, Azamat, et al. Consideration of the interests of entrepreneurs in the formation of a strategy for effective legislation and evidence in cases of offences related to tax evasion from legal entities. *Social and Legal Studies*, 2024, vol. 7, no. 4, pp. 48-58. <https://doi.org/10.32518/sals4.2024.48>

5. Conclusions

In the course of the study, important scientific and practical results were obtained. It was revealed that the main threats to tax security are the insufficient level of digitalization, poor coordination between government agencies, and frequent changes in tax legislation. These factors contribute to the increase in the shadow economy and the deterioration of tax collection, which adversely affects the sustainability of the country's budget system.

Examples of international experiences, such as Estonia, Singapore, and the Netherlands, show that active cooperation between tax authorities, customs services, and other government agencies significantly increases the effectiveness of the fight against tax violations. In these countries, successful models of interagency cooperation are based on the integration of information systems, which allows regulatory institutions to exchange data in a timely manner and respond quickly to identified violations. For example, in Estonia, the tax authorities use electronic platforms for close interaction with other government institutions, which ensures full transparency and minimizes corruption risks. Similar processes are taking place in Singapore, where international cooperation and signed agreements for exchanging tax information are key tools in the fight against cross-border tax offenses.

Comparative analysis has shown that one of the main problems for many countries, including the Kyrgyz Republic, is an insufficient level of interagency information exchange and poor coordination at all levels. This leads to gaps in taxpayer audits, difficulties in prompt detection of violations, and reduced efficiency of tax administration. Often, the lack of a unified digital platform makes the interaction between tax authorities and other executive structures slow and inefficient, which increases the risks of tax offenses and unlawful tax practices.

The results of the study emphasize the need to implement modern digital technologies and legal tools to improve coordination between executive branches in the field of tax security. Countries that have successfully implemented integrated systems of interagency cooperation have been able to significantly improve tax collection efficiency, reduce administrative costs, and increase citizens' trust in the tax system.

There was also quantitative data indicating the level of the shadow economy in Kyrgyzstan, which is 23-24% of GDP, according to the IMF. Digitalization and interagency cooperation can reduce the shadow economy by 10-15% over five years,

leading to significantly increased tax revenues and a more efficient tax administration system. The main limitations of this study are related to the limited availability of statistics on the interaction of government agencies in Kyrgyzstan and the lack of information on the real scale of the shadow economy in certain regions. It is also essential to note that implementation of the proposed measures requires time and significant resources, which may hinder their realization in the short term.

Areas for future research could include exploring ways to increase taxpayers' motivation to voluntarily comply with tax obligations and developing effective incentives, which could improve interaction between government agencies. Thus, the results of the study emphasize the importance of integrating international experience in reforming Kyrgyzstan's tax system. Improving tax security will contribute to increasing government revenues, reducing corruption, and creating a more stable and predictable tax environment for businesses.

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