

## **The History of Taxation in Kazakhstan**

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**ABSTRACT** The paper presents a detailed analysis of the evolution of taxation in Kazakhstan. The researchers try to reveal the meaning of the basic concepts and categories, to give the characteristics of the main types of taxes in accordance with the Tax Code of the Republic of Kazakhstan, as well as further improvements in the tax system. The purpose of the research is to obtain scientific results which formed the conceptual apparatus of research; it shows the essence, significance and role of taxes in the formation of state revenues. Taxes are not just facts relating to the empirical sphere, they are political institutions. As it happens with other institutional facts, they have only a temporal dimension. Therefore, its emergence as a social institution can be considered in the context of different evolutionary development of the state or country.