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## DEVELOPMENT TENDENCIES OF SPECIAL ECONOMIC ZONES OF THE REPUBLIC OF KAZAKHSTAN

### Abstract

At present, all countries of the world, including Kazakhstan, in the sphere of the global economy are solving the problem of increasing the rates of economic growth. Experience shows that special economic zones can be such “points of economic growth”. The level of economic development, geographic location, natural and climatic factors and a number of other factors, of course, distinguish Kazakhstan in terms of the existing potential for the development of special economic zones. The zones created in Kazakhstan have different specializations and, accordingly, different goals, which are solved with varying degrees of success. The real results of the functioning of SEZ in Kazakhstan are still difficult to be attributed to absolutely positive. Taking into account the ambiguous results of the activities of special economic zones, the state has been taking measures for a number of years to increase their efficiency and transform the institutional framework of their activities. The existing and new promising special economic zones are intended to contribute to the achievement of these goals. Therefore, it is necessary to expand the use of such a tool as SEZ in every possible way, to study methods to improve the efficiency of their functioning. This will make it possible to objectively assess the possible prospects for the creation and development of SEZ in the Kazakhstan’s economy.

**Key words:** special economic zone, investments, performance indicators, taxes, preferences, economy.

### Main provisions

The article discusses a methodology for quantitatively assessing the economic efficiency of special economic zones, which makes it possible to calculate as quantitative indicators of their contribution to the functioning of the country’s economy. The use of this methodology for calculating economic efficiency indicators in practice will allow for a more detailed analysis and assessment of the degree of influence of the existing Kazakhstani SEZ on the country’s economy as a whole and on the development of individual regions.

### Introduction

Special economic zones are a part of the national economic space, where a special system of benefits and incentives is used, which is not applied in the rest of the country. Thus, SEZ are, to one degree or another, a separate geographic territory. The territories most favorable for the location of SEZ, as a rule, have a border position and have a developed transport, industrial and social infrastructure. And sometimes the creation of a SEZ turns out to be expedient in areas of new economic development that do not have these advantages, but have natural resources that allow solving important national tasks.

## Literature review

Over the past decades, a large number of scientific publications by leading scientists have been devoted to the development of special economic zones. Among the works of Russian authors who investigated the problems of the formation and development of special economic zones, the works of Andrianov V.D., Avdokushin E.F., V.N., Butov V.I., Danko T.P., Okrug Z.M should be noted., Savina V.A. etc. The concepts of formation and development of special economic zones are laid down in the works of Russian scientists. Various aspects of this problem are reflected in the works of Kazakh scientists A.E. Esentugelov, D.M. Madiyarova, G.T. Kainarbekov, G.K. Rau, A.P. Turabaeva, G.K. Dalabaeva and others, who considered mainly the country aspects of the creation and functioning of special economic zones.

## Materials and methods

The article used research of national experts and organizations, materials of state statistics, legislative and regulatory acts of the Republic of Kazakhstan, data from regional authorities.

For the analysis, the authors applied the methods of statistical analysis, analysis and synthesis, comparative analysis, system analysis, and financial analysis.

## Results and discussion

Currently, there are already 13 special economic zones in Kazakhstan [1–5]. The overwhelming majority of them belong to the type of industrial – production zones (Figure 1). However, only 6 SEZ have successful development: “Ontustik”, “Astana – new city”, Chemical Park “Taraz”, “Information Technologies Park”, “Aktau “Seaport”, “National Industrial Petrochemical Technopark”.

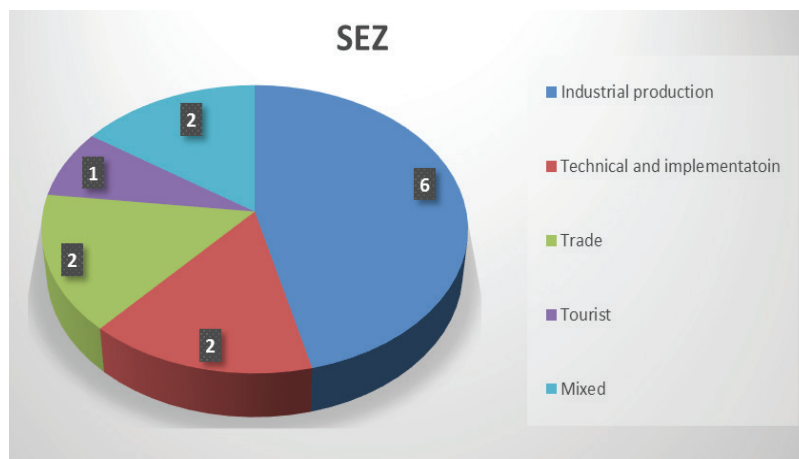


Figure 1 – Distribution of special economic zones of Kazakhstan into groups, depending on their economic focus

The reform of the legislation governing the creation and operation of SEZ, implemented three times in Kazakhstan, had a stimulating effect on production, made it possible to integrate goods into the domestic market, and also provided additional jobs [6]. Kazakhstan has a number of undeniable advantages for investors over other member countries of the Eurasian Economic Union (EAEU). So, comparing the tax systems of the three countries, we can say that taxation in Kazakhstan is much more liberal than in the other two countries and, of course, the conditions for carrying out activities and the existing legal regime in the Kazakhstan’s and Armenian’s SEZ are more favorable than in the economic zones of other EAEU members (Table 1, p. 32).

SEZ participants in Kazakhstan are exempt from corporate, land and property taxes, while Russia levies profit tax, the minimum amount of which is 13.5%, Belarus levies income tax and VAT – 12% and 10%, respectively, Kyrgyzstan has KIT – 2% during all period. Moreover, changes in the Tax Code of the Republic of Kazakhstan provide for exemption from VAT on goods consumed by SEZ participants to carry out activities that comply with the EAEU agreement and for goods determined by the Republic of Kazakhstan [7].

Table 1 – State benefits within the SEZ in the EAEU member countries

Privileges	Belarus	Kazakhstan	Russia	Armenia	Kyrgyzstan
VAT	10% – upto 5 years	0% – upto 10 years	0% – upto 20 years	0% during all period	0% – up to 10 years
KIT	12% – upto 5 years	0% – upto 10 years	min. 13,5%	0% during all period	2% during all period
Land tax	0% – up to 5 years	0% – upto 10 years	0% – upto 5 years	0% during all period	0% – upto 10 years
Property tax	0% – upto 5 years	0% – upto 10 years	0% – upto 5 years	0% during all period	0% – upto 10 years
Customs duties	Full term exemption				

Currently, only 252 resident enterprises are actually working. If we consider this process for each zone, we can note the following: in the SEZ “Astana – a new city” there are 65 enterprises or 25.7% of total working residents, in SEZ “Seaport Aktau” 36 enterprises – 14%, in SEZ “Pavlodar” – 35 or 13.8%, SEZ “Ontustik” – 31 or 12%, in the SEZ “Khorgos – New Gate” – 19, in SEZ “SaryArka” – 18 enterprise or 7.5 and 7.1 respectively, 11 enterprises operate in the SEZ “ITP”, which is 4.3% of the total number of operating enterprises, in the SEZ “National Industrial Petrochemical Technopark” (NIPT) – 10 or 3.9%, in SEZ “Astana Technopolis” and in SEZ “ICCBC “Khorgos” – 8 or 3.1%, in the SEZ “Chemical Park” Taraz” – 6 enterprise or 2.4%, in SEZ “Turkestan” – 3 or 1.1%, in SEZ “Qyzyljar” – 2 or 0.8%. Thus, the largest number of resident enterprises operate in the SEZ “Astana – a new city” (Figure 3) [8].

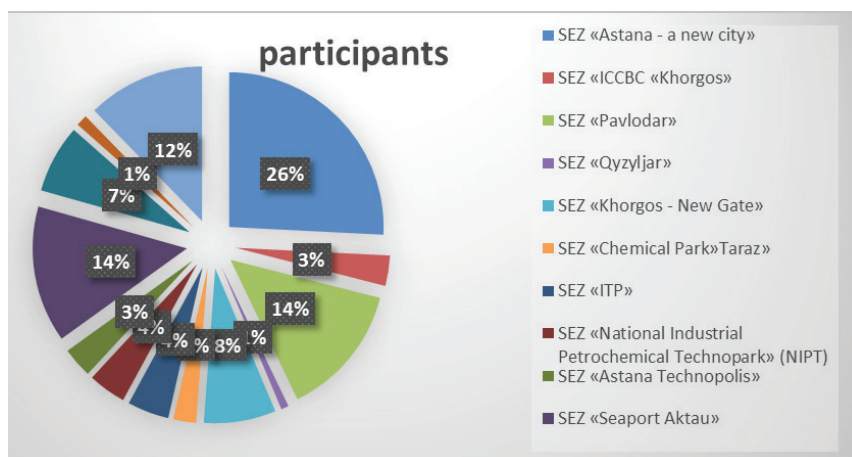


Figure 3 – The number of active residents in the FEZ of the Republic of Kazakhstan

Over the entire period of existence on the territories of the SEZ, more than 22 thousand new jobs have been created. Of these, 5300 – in the SEZ “ITP”, 4800 – in the SEZ “Astana – new city”, 1900 – in the SEZ “Seaport Aktau” and 1600 – in the SEZ “Ontustik”, 270 – in the SEZ “Khorgos – east gates”, 1744 – in the SEZ “Pavlodar”, 69 – in the SEZ “Taraz”, 46 – in SEZ “Astana Technopolis”

3764 – in the SEZ “National Industrial Petrochemical Technopark”, 645 – in the SEZ “Saryarka”, 570 – in the SEZ “ICCBC “Khorgos”, 1582 – in SEZ “Turkistan”, 17 – in SEZ “Qyzyljar” – 2 [8].

The total cost of projects implemented in the SEZ amounted to about 3.8 trilliontenge (Table 2).

Table 2 – Quality of realized and implementation SEZ’s projects

№	Name	Realized projects	Projects under implementation
1	SEZ “Astana – a new city”	53	31
2	SEZ “Seaport Aktau”	18	18
3	SEZ “ITP”	171	15
4	SEZ “Pavlodar”	10	15
5	SEZ “Saryarka”	9	10
6	SEZ “Ontustik”	20	21
7	SEZ “National Industrial Petrochemical Park”	1	9
8	SEZ “ChimparkTaraz”	1	8
9	SEZ “Khorgos – east gates	6	12
10	SEZ “Astana – Technopolis”	2	9
11	SEZ “Turkistan”	3	15
12	SEZ “ICCBC “Khorgos”	1	27
13	SEZ “Qyzyljar”	0	2
Compiled by the authors based on data “KazakhInvest” [9].			

In general, investments in the amount of more than 4.3 trillion tenge were attracted on the territory of the SEZ. As a result, 3.9 tenge of private investment was attracted for 1 tenge of the invested budget funds.

The leader in terms of the volume of attracted investments is the SEZ “Astana – a new city” where 2.98 trilliontenge of investments were attracted.

The second place is the SEZ “National Industrial Petrochemical Park” were attracted 758 billion tenge of investments.

The third place is the SEZ “Seaport Aktau” 192.1 billion tenge of investments was attracted.

In total, enterprises on the territory of the SEZ produced products worth about 3 866 billion tenge (Figure 4).

The leaders in terms of the volume of manufactured products are (Figure 4, p. 34):

1. SEZ “Astana – a new city” – 2 800 billion tenge;
2. SEZ “Seaport Aktau” – 381.4 billion tenge;
3. SEZ “ITP” – 306.8 billion tenge;
4. SEZ “Pavlodar” – 166 billion tenge;
5. SEZ “Saryarka” – 110.7 billion tenge;
6. SEZ “Ontustik” – 73.1 billion tenge;
7. SEZ “National Industrial Petrochemical Park” – 20.8 billion tenge;
8. SEZ “ChimparkTaraz” – 4.15 billion tenge;
9. SEZ “Khorgos – New Gate” – 2.1 billion tenge.
10. SEZ “Astana – Technopolis” – 1 billion tenge;
11. SEZ “Turkistan” – 0.281 tenge;
12. SEZ “ICCBC “Khorgos” – 0 tenge;
13. SEZ “Qyzyljar” – 0 tenge.

The total amount of tax deductions by SEZ participants amounted to about 219 billion tenge, including [10]:

1. SEZ “Astana – a new city” – 97.2 billion tenge;
2. SEZ “Seaport Aktau” – 42.3 billion tenge;
3. SEZ “PIT” – 28.5 billion tenge;
4. SEZ “National Petrochemical Park” – 22.8 billion tenge;
5. SEZ “Ontustik” – 5.1 billion tenge;
6. SEZ “Pavlodar” – 9.6 billion tenge;

7. SEZ “Korgos – New Gate” – 1.7 billion tenge;
8. SEZ “Saryarka” – 9.7 billion tenge;
9. SEZ “KhimparkTaraz” – 1.6 billion tenge;
10. SEZ “Astana – Technopolis” – 0.2 tenge;
11. SEZ “Turkistan” – 0.281 tenge;
12. SEZ “ICCBC “Korgos” – 0 tenge;
13. SEZ “Qyzyljar” – 0 tenge.

The main quantitative indicators of the effectiveness of the SEZ are presented as a cumulative total for the entire period of creation and functioning of the corresponding SEZ and are determined as of the last day of the reporting month.

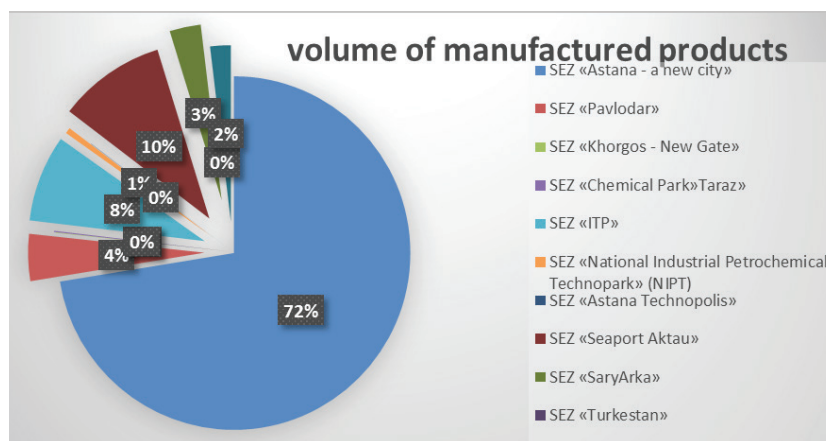


Figure 4 – Total volume of manufactured products, billion tenge

## Conclusion

Based on the above, it can be concluded that the following features are characteristic of Kazakhstani SEZ, which negatively affect the efficiency of their functioning:

- ♦ there are only 6 SEZ have successful development;
- ♦ the conditions for carrying out activities and the existing legal regime in the Kazakhstan's and Armenian's SEZ are more favorable than in the economic zones of other EAEU members;
- ♦ insignificant number of jobs created;
- ♦ the number of projects in the stage of implementation prevails over the implemented projects;
- ♦ the declared production volumes do not correspond to the investments spent;
- ♦ an insignificant share of tax revenues of SEZ residents to the state budget of the country (4 of its less than 1%).

Consequently, it remains to state the fact that at the present stage of development, Kazakhstani SEZ do not have a tangible positive effect on the country's economy.

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## **ДАМУ ТЕНДЕНЦИЯЛАРЫ ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ АРНАЙЫ ЭКОНОМИКАЛЫҚ ЗОНАЛАРЫ**

### **Андатпа**

Қазіргі кезде әлемнің барлық елдері, оның ішінде Қазақстан, жаһандық экономика саласында экономикалық өсу қарқынын арттыру мәселесін шешуде. Тәжірибе көрсеткендей, арнайы экономикалық аймақтар осындай «экономикалық өсудің нүктелері» бола алады. Экономикалық даму деңгейі, географиялық орналасуы, табиғи-климаттық факторлар және басқа бірқатар факторлар, әрине, Қазақстанды арнайы экономикалық аймақтарды дамытудың бар әлеуеті тұрғысынан ажыратады. Қазақстанда құрылған аймақтар әр түрлі мамандандырылған және сәйкесінше әр түрлі жетістік деңгейлерімен шешілетін әр түрлі мақсаттарға ие. Қазақстандағы АЭА жұмысының нақты нәтижелерін әлі де болса оңды деп айту қиын, арнайы экономикалық аймақтар қызметінің екіұшты нәтижелерін ескере отырып, мемлекет бірнеше жылдар бойы олардың тиімділігін арттыру және олардың қызметінің институционалдық негіздерін өзгерту бойынша шаралар қолданып келеді. Қолданыстағы және жаңа перспективалы арнайы экономикалық аймақтар осы мақсаттарға қол жеткізуге ықпал етеді. Сондықтан АЭА сияқты құралды қолдануды жан-жақты кеңейту, олардың жұмысының тиімділігін арттыру әдістерін зерттеу қажет. Бұл қазақстандық экономикада АЭА құру мен дамытудың ықтимал перспективаларын объективті бағалауға мүмкіндік береді.

**Тірек сөздер:** арнайы экономикалық аймақ, инвестициялар, тиімділік көрсеткіштері, салықтар, артықшылықтар, экономика.

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## **ТЕНДЕНЦИИ РАЗВИТИЯ ОСОБЫХ ЭКОНОМИЧЕСКИХ ЗОН РЕСПУБЛИКИ КАЗАХСТАН**

### **Аннотация**

В настоящее время все страны мира, включая Казахстан, в сфере глобальной экономики решают задачу увеличения темпов экономического роста. Опыт показывает, что такими «точками экономического роста» могут являться специальные экономические зоны. Уровень развития экономики, географическое положение, природно-климатические факторы и ряд прочих факторов, безусловно, выделяют Казахстан с точки зрения имеющегося потенциала развития специальных экономических зон. Созданные в Казахстане зоны имеют разную специализацию и соответственно различные цели, которые решаются с той или иной степенью успешности. Реальные результаты функционирования СЭЗ в Казахстане до сих пор трудно отнести к абсолютно положительным. Учитывая неоднозначные результаты деятельности специальных экономических зон, государством на протяжении ряда лет предпринимаются меры по повышению их эффективности и трансформации институциональных основ их деятельности. Достижению этих целей призваны способствовать существующие и новые перспективные специальные экономические зоны. Поэтому следует всемерно расширять применение такого инструмента как СЭЗ, изучать методы повышения эффективности их функционирования. Это позволит объективно оценить возможные перспективы создания и развития СЭЗ в казахстанской экономике.

**Ключевые слова:** специальная экономическая зона, инвестиции, показатели эффективности, налоги, предпочтения, экономика.