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HARMONIZATION OF THE TAX TRUTH OF THE EUROPEAN UNION AND NATIONAL LEGISLATION: COMPARATIVE LEGAL ANALYSIS

Abstract

The article is devoted to a comprehensive analysis of the problem of harmonization of tax law of the European Union and its impact on the national legal order of member states on the example of the Republic of Poland with a comparison with the legal system of the Republic of Kazakhstan. The relevance of the study is due to the deepening of integration processes, the strengthening of supranational regulation in the field of corporate taxation and the formation of minimum generally binding standards for countering the erosion of the tax base. The paper examines the regulatory grounds for harmonization enshrined in the law of the European Union, the mechanisms for implementing directives in Polish law, as well as the role of the judicial practice of the Court of Justice of the European Union in ensuring a uniform interpretation of tax standards.

The methodological basis of the study is comparative legal, formal legal and systemic methods. The empirical base includes the jurisprudence of Polish administrative courts, official reports of financial authorities, Eurostat statistics and materials of international organizations for 2020-2025.

As a result, it has been established that harmonization in the European Union has evolved from a technical convergence of indirect taxes to the formation of a multi-level regulatory model affecting the basis of corporate taxation. It has been proven that this process does not eliminate the tax sovereignty of states, but transforms it into a form of joint implementation of competence. Comparison with the model of coordination within the framework of Eurasian integration made it possible to identify differences in the depth and binding legal rapprochement.

A conclusion was formulated on the formation of a stable system of multi-level tax regulation, combining national autonomy and supranational mechanisms for ensuring financial stability and legal certainty.

Key words: tax law harmonization; the European Union; tax sovereignty; implementation of directives; corporate taxation; comparative legal analysis; tax integration.

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ЕУРОПАЛЫҚ ОДАҚТЫҢ САЛЫҚ ҚҰҚЫҒЫН ЖӘНЕ ҰЛТТЫҚ ЗАҢНАМАНЫ ҮЙЛЕСТІРУ: САЛЫСТЫРМАЛЫ-ҚҰҚЫҚТЫҚ ТАЛДАУ

Аңдатпа

Мақала Еуропалық одақтың салық құқығын үйлестіру мәселесін және оның Қазақстан Республикасының құқықтық жүйесімен салыстыра отырып, Польша Республикасының мысалында мүше мемлекеттердің ұлттық құқықтық тәртібіне әсерін кешенді талдауға арналған. Зерттеудің өзектілігі интеграциялық үдерістердің тереңдеуімен, корпоративтік салық салу саласындағы ұлттықтан жоғары реттеудің күшеюіне және салық базасының бұлыңғырлануына қарсы ең төменгі жалпыға міндетті стандарттардың қалыптасуымен айқындалады. Жұмыста Еуропалық одақ құқығында бекітілген үйлестірудің нормативтік негіздері, директиваларды Польша заңнамасына имплементациялау яғни енгізу тетіктері, сондай-ақ салық нормаларын біркелкі түсіндіруді қамтамасыз етудегі Еуропалық Одақ Сотының сот практикасының рөлі зерттеледі.

Зерттеудің әдіснамалық негізін салыстырмалы-құқықтық, формалды-заңдық және жүйелік әдістері құрайды. Эмпирикалық базаға Польшаның әкімшілік соттарының сот практикасы, қаржы органдарының ресми есептері, Еуростаттың статистикалық деректері және 2020-2025 жылдар аралығындағы халықаралық ұйымдардың материалдары енгізілген.

Зерттеу нәтижесінде Еуропалық одақтағы үйлестіру үдерісі жанама салықтарды техникалық жақындастырудан корпоративтік салық салудың негіздерін қамтитын көпдеңгейлі реттеу моделін қалыптастыруға дейін дамығандығы, эволюцияланғаны анықталды. Бұл үдеріс мемлекеттердің салықтық егемендігін жоймайтыны, керісінше оны өкілеттіктерді бірлесіп жүзеге асыру нысанына айналдыратыны дәлелденді. Еуразиялық интеграция шеңберіндегі үйлестіру моделімен салыстыру құқықтық жақындасудың тереңдігі мен міндеттілігі бойынша айырмашылықтарды анықтауға мүмкіндік берді.

Ұлттық автономия мен қаржылық тұрақтылық пен құқықтық сенімділікті қамтамасыз етудің ұлттықтан жоғары тетіктерін біріктіретін көп деңгейлі салықтық реттеудің тұрақты жүйесі қалыптасып отырғаны туралы қорытынды жасалды.

Түйін сөздер: салық құқығын үйлестіру; Еуропалық одақ; салықтық егемендік; директиваларды имплементациялау; корпоративтік салық салу; салыстырмалы-құқықтық талдау; салықтық интеграция.

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ГАРМОНИЗАЦИЯ НАЛОГОВОГО ПРАВА ЕВРОПЕЙСКОГО СОЮЗА И НАЦИОНАЛЬНОГО ЗАКОНОДАТЕЛЬСТВА: СРАВНИТЕЛЬНО-ПРАВОВОЙ АНАЛИЗ

Аннотация

Статья посвящена комплексному анализу проблемы гармонизации налогового права Европейского союза и её влияния на национальные правовые порядки государств-членов на примере Республики Польша с сопоставлением с правовой системой Республики Казахстан. Актуальность исследования обусловлена углублением интеграционных процессов, усилением наднационального регулирования в сфере корпоративного налогообложения и формированием

минимальных общеобязательных стандартов противодействия размыванию налоговой базы. В работе исследуются нормативные основания гармонизации, закреплённые в праве Европейского союза, механизмы имплементации директив в польское законодательство, а также роль судебной практики Суда Европейского союза в обеспечении единообразного толкования налоговых норм.

Методологическую основу исследования составляют сравнительно-правовой, формально-юридический и системный методы. Эмпирическая база включает судебную практику польских административных судов, официальные отчёты финансовых органов, статистические данные Евростата и материалы международных организаций за 2020-2025 гг.

В результате установлено, что гармонизация в Европейском союзе эволюционировала от технического сближения косвенных налогов к формированию многоуровневой модели регулирования, затрагивающей основы корпоративного налогообложения. Доказано, что данный процесс не устраняет налоговый суверенитет государств, а трансформирует его в форму совместного осуществления компетенции. Сравнение с моделью координации в рамках евразийской интеграции позволило выявить различия в глубине и обязательности правового сближения.

Сформулирован вывод о формировании устойчивой системы многоуровневого налогового регулирования, сочетающей национальную автономию и наднациональные механизмы обеспечения финансовой стабильности и правовой определённости.

Ключевые слова: гармонизация налогового права; Европейский союз; налоговый суверенитет; имплементация директив; корпоративное налогообложение; сравнительно-правовой анализ; налоговая интеграция.

Introduction

The modern development of integration associations determines the qualitative transformation of national legal systems, including in the field of tax regulation. In the European Union, the formation of the internal market required the removal of fiscal barriers that could impede the free movement of goods, services, capital and labor. In this regard, the harmonization of tax legislation has become a necessary tool for ensuring economic integration and a level playing field.

The relevance of the study is due to several interrelated circumstances. Firstly, in recent years there has been a significant increase in supranational regulation in the field of direct taxation, which previously belonged mainly to the competence of member states. The adoption of acts aimed at countering the erosion of the tax base and the withdrawal of profits from taxation, as well as the establishment of a minimum level of taxation of transnational groups indicate an expansion of the scope of agreed decisions. Secondly, the intensification of the judicial practice of the Court of Justice of the European Union forms standards binding on national legal order, thereby affecting the limits of tax discretion of states. Thirdly, in the context of the globalization of the digitalization of the economy, the interdependence of national tax systems is increasing, which requires the development of coordinated approaches to taxation of cross-border activities.

For states outside the European Union, including the Republic of Kazakhstan, the study of European experience is of applied importance. Kazakhstan participates in integration processes within the Eurasian Economic Union and modernizes tax legislation taking into account international standards. Comparative analysis of harmonization models allows us to identify areas for improving national regulation and determine the limits of permissible coordination of regulation and determine the limits of permissible coordination without losing fiscal sovereignty.

The problem of identifying the optimal ratio between the need to bring tax norms closer together in conditions of integration and the preservation of tax sovereignty of states is being actualized. On the one hand, harmonization ensures the predictability of the legal regime, reduces the risks of double taxation and unfair tax competition. On the other hand, excessive centralization can limit the ability of states to pursue independent budgetary and tax policies, taking into account national socio-economic

characteristics. Questions arise about the boundaries of permissible interference at the supranational level and in the sphere of tax competence, about mechanisms to ensure a balance of interests.

The following hypotheses are proposed in this study. The first hypothesis is that harmonization of tax law in the European Union is evolving from a predominantly technical convergence of indirect taxes to the formation of a comprehensive regulatory model affecting the basis of corporate taxation. The second hypothesis assumes that the expansion of supranational mechanisms does not eliminate tax sovereignty, but transforms its form of joint implementation of competence. The third hypothesis is that a comparative analysis of Polish and Kazakh tax regulation models reveals differences between mandatory integration harmonization and coordination convergence of norms based on contractual mechanisms.

The purpose of the study is a comprehensive analysis of the legal nature and current trends in the harmonization of tax law of the European Union, identifying the features of the implementation of supranational norms in the legislation of the Republic of Poland and comparing the results obtained with the approaches of the Republic of Kazakhstan. The study aims to form a holistic view of the modern model of multi-level tax regulation, in which national and supranational elements interact in the context of continuing but transforming tax sovereignty.

Materials and methods

The methodological basis of the study is formed taking into account the interdisciplinary nature of the issues of harmonization of tax law and the need for a comprehensive analysis of supranational and national legal sources. The work used regulatory legal acts of the European Union, the Republic of Poland and the Republic of Kazakhstan, materials of judicial practice, as well as modern scientific publications devoted to issues of integration and tax regulation.

As a regulatory framework, the study analyzed the provisions of the Treaty on the Functioning of the European Union governing the convergence of legislation of member states, the directives of the European Union in the field of indirect and direct taxation, including acts aimed at countering the erosion of the tax base, as well as decisions of the Court of Justice of the European Union that form interpretation standards binding on national law and order. The national level is represented by the Constitution of the Republic of Poland, tax laws of Poland, as well as the Tax Code of the Republic of Kazakhstan and international treaties within the framework of the Eurasian Economic Union.

The empirical basis of the study was the materials of the law enforcement practice of Polish administrative courts on tax disputes, official explanations of financial authorities, as well as statistics on the structure of tax revenues and the dynamics of changes in tax legislation in 2020-2025. These materials made it possible to assess the actual impact of supranational regulations on the national tax system.

Methodological tools include a set of general scientific and special legal methods. The dialectical method is used to analyze the evolution of harmonization as a dynamic process that develops under the influence of economic and political factors. The formal legal method made it possible to identify the content of legal norms, determine their structure and relationship.

The comparative legal method is the main one in this study. It was used to compare the mechanisms for implementing the directives of the European Union in the legal system of Poland and the coordination mechanisms for the convergence of tax legislation in the Republic of Kazakhstan. The comparison was made according to the following criteria: the legal nature of the harmonization obligations; scope of delegated authority; degree of unification of material standards; the impact of jurisprudence on national regulation; limits of state tax discretion.

The systemic method has made it possible to consider harmonization as an element of a multi-level model of regulation, including supranational, national and contractual levels. At the same time, not only individual norms were analyzed, but also their place in the general structure of the financial and legal mechanism.

Additionally, the method of legal modeling was applied, which made it possible to formulate a generalized design of interaction between supranational and national levels of regulation. Based on the

identified patterns, a conceptual scheme for the transformation of tax sovereignty in the context of integration was proposed.

The principle of scientific objectivity is ensured by the use of official texts of regulations, decisions of judicial authorities and publications of leading researchers in the field of tax and financial law. The chronological framework of the analysis covers the period 2020-2025, which is due to the intensification of the processes of reforming tax regulation in the European Union and the modernization of the tax legislation of the Republic of Kazakhstan.

Thus, the combination of applied methods and sources makes it possible to provide a comprehensive and reliable analysis of the problem of harmonization of tax law, identify its modern trends and determine the directions for further development in the context of integration processes.

Results and discussion

The issues of harmonization of tax law of the European Union received wide coverage in foreign and national legal science. Recent studies indicate a transition from the analysis of mainly technical aspects of the convergence of indirect taxes to a comprehensive understanding of the transformation of tax sovereignty and the formation of multi-level regulation [1].

In the writings of European researchers, considerable attention is paid to the institutional foundations of harmonization. It is emphasized that the provisions of the constituent treaties of the European Union laid the legal prerequisites for the gradual expansion of the competence of supranational tax authorities [2]. At the same time, it is noted that initially harmonization mainly covered value added tax and excise taxes as elements that directly affect the functioning of the domestic market [3]. The modern stage is characterized by increased coordination in the field of direct taxation, which was previously considered the prerogative of member states.

A separate area of scientific research is associated with the analysis of measures to counter the erosion of the tax base and the withdrawal of profits from taxation. The literature emphasizes that the relevant directives of the European Union have become an important stage in the institutionalization of agreed mechanisms for protecting the budgetary interests of states [4]. These measures have changed the nature of the interaction between national and supranational levels of regulation, strengthening the role of coordination and information exchange.

A significant place in scientific discussions is occupied by the problem of the ratio of harmonization and tax sovereignty. Some authors consider the expansion of supranational powers as a restriction on the discretion of states [5]. Other researchers, on the contrary, interpret this process as a form of joint exercise of competence, in which states voluntarily agree on a tax policy framework in order to ensure the stability of the domestic market [6]. In modern publications, the prevailing position is that it is not about replacing national regulation, but about its transformation in the context of integration.

A significant body of work is devoted to the practice of the Court of Justice of the European Union. Scientific studies note that the decisions of this body form mandatory interpretation standards that affect national tax systems [7]. Judicial practice is seen as a factor in deepening harmonization, since it ensures uniform application of norms and prevents their fragmentation.

Polish legal doctrine actively analyzes the implementation of directives in national legislation. Researchers draw attention to the specifics of adaptation of norms in the field of value added tax and corporate taxation, as well as to the role of administrative courts in ensuring the consistency of law enforcement [8]. Polish experience demonstrates the possibility of preserving elements of the national model, subject to the mandatory requirements of the European Union.

In Kazakh legal science, issues of harmonization of tax law are considered mainly in the context of integration processes within the framework of the Eurasian Economic Union and the modernization of national legislation. The researchers note the need to take foreign experience into account when improving tax administration and countering cross-border tax risks. At the same time, the domestic literature does not sufficiently develop a comparative legal analysis of models of mandatory integration harmonization and coordination convergence of norms, which determines the scientific novelty of this study. Recent works have emphasized the impact of digitalization of the economy on the transformation

of tax regulation [9;10]. The development of cross-border digital services reinforces the need for agreed solutions, which objectively expands the scope of harmonization. These studies confirm the conclusion about the transition from a fragmented convergence of individual elements of the tax system to the formation of a multi-level model of regulation. Harmonization of tax law is seen as a complex and evolving process that affects the foundations of the financial sovereignty of states. At the same time, there remains discussion regarding the limits of permissible centralization and the optimal balance between national autonomy and supranational obligations. This study is aimed at filling the identified gaps through a comparative legal analysis of the Polish and Kazakh experience in the context of the development of the legal system of the European Union.

The analysis of regulatory sources of the European Union, national legislation of the Republic of Poland and the Republic of Kazakhstan, as well as judicial practice made it possible to formulate the following results.

Firstly, it was established that the harmonization of the tax law of the European Union is phased and differentiated. The highest level of convergence has been achieved in the field of indirect taxation, primarily value added tax, where detailed generally binding norms are enshrined in secondary law acts [1]. In the field of direct taxes, harmonization develops mainly through coordination mechanisms and the establishment of minimum standards aimed at preventing erosion of the tax base [11].

Secondly, it was revealed that the legal nature of harmonization has evolved from the elimination of technical obstacles to the domestic market to the formation of an integrated system of supranational regulation covering corporate tax issues and countering cross-border tax evasion [12; 13]. The adoption of acts providing for a minimum level of taxation of large corporate groups indicates an expansion of the scope of agreed decisions and a strengthening of the institutional coordination mechanism [14].

Thirdly, on the example of the Republic of Poland, it was established that the implementation of supranational regulations is carried out by adapting national laws without changing the constitutional foundations of the tax system. The Polish legislator retains formal competence to set taxes, but the limits of discretion are determined by obligations within the European Union [15]. The practice of the administrative courts of Poland demonstrates a focus on the legal positions of the Court of Justice of the European Union, which ensures uniformity in the interpretation and application of norms [3].

Fourth, the comparative analysis showed a difference in the models of convergence of tax legislation in the European Union and the Eurasian Economic Union. While harmonization within the European Union is based on mandatory supranational acts, coordination mechanisms and contractual obligations that do not directly interfere with elements of national taxes prevail within the framework of Eurasian integration [3].

Fifth, it was revealed that the transformation of tax sovereignty in the context of integration is manifested not in its loss, but in the redistribution of competencies between levels of regulation. The member states of the European Union participate in the formation of supranational decisions, thereby realizing sovereignty in a collective form [2].

An analysis of empirical materials made it possible to concretize conclusions about the actual impact of harmonization on national legal order and move from a normative description to an assessment of the practical implementation of supranational regulations.

The study examined the decisions of Naczelny Sąd Administracyjny and the voivodship administrative courts of Poland for 2020-2024, published in the official database of judicial acts. The sustainable use of the legal positions of the Court of Justice of the European Union in resolving tax disputes related to the application of value added tax, the right to deduction, the qualification of cross-border deliveries and the assessment of the taxpayer's integrity was revealed. When interpreting national norms, Polish courts systematically refer to the principle of neutrality of value added tax and criteria for proportionality of restrictions developed in the practice of the Court of Justice of the European Union. This indicates the de facto integration of supranational standards into national jurisprudence.

An additional empirical confirmation is the official explanations of the Ministry of Finance of the Republic of Poland, including summarizing interpretations and individual tax explanations for 2020-2024. Their analysis shows that when changing national legislation, the legislator and financial

authorities are directly guided by the provisions of the directives of the European Union and the relevant decisions of the Court of Justice of the European Union. This is especially noticeable in the field of cross-border taxation of corporate structures and the exchange of tax information.

The statistics contained in the reports of the Ministry of Finance of Poland on the implementation of the state budget for 2020-2024, as well as Eurostat data on the structure of tax revenues, made it possible to establish a stable share of value added tax in the structure of budget revenues and relative stabilization of corporate income tax revenues after the implementation of measures to counter the erosion of the tax base. Although the dynamics of revenues is determined by a combination of economic factors, the synchronicity of changes in the regulatory framework and budgetary indicators confirms the importance of harmonization measures for fiscal sustainability.

In terms of direct taxation, of particular interest are the reports of the European Commission on the transposition of directives by member states. These materials show that Poland timely implemented provisions aimed at limiting aggressive tax planning, which is confirmed by the lack of procedures for violation of obligations in the period under review. Thus, empirical evidence suggests a high level of institutional adaptation.

Comparison with the practice of the Republic of Kazakhstan is based on the analysis of official statistical reports of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan for 2020-2025. The data indicate a significant role of indirect taxes in the structure of budget revenues and active digitalization of tax administration. At the same time, in Kazakhstan's law enforcement practice there is no supranational judicial mechanism comparable in terms of powers to the Court of the European Union. The coordination materials of the Eurasian Economic Commission on indirect taxation confirm the limitations of harmonization instruments within the framework of interstate coordination¹.

Empirical analysis allows for several generalizing conclusions. Firstly, in Poland, harmonization is not only formal, but also factual, manifested in judicial practice, administrative interpretations and budget statistics. Secondly, supranational standards affect not only the text of the law, but also the law enforcement culture, forming uniform criteria for assessing tax relations. Thirdly, in the Republic of Kazakhstan, the process of convergence of norms is mainly limited to the coordination of indirect taxes and the development of administrative procedures, which confirms the difference in integration models.

The expanded empirical material thereby confirms the theoretical conclusion about the transformation of tax sovereignty in the context of integration. In the case of Poland, it is implemented through an institutionally fixed mechanism of joint regulation and judicial control, while in Kazakhstan it retains a more traditional nature of national autonomy with elements of contractual coordination.

The results obtained allow us to move on to a deeper understanding of the legal nature of tax law harmonization and its impact on national law and order. First of all, it should be noted that harmonization in the European Union is not a homogeneous process. It combines elements of unification, coordination and minimal standardization. In the field of value added tax, a unified tax structure has actually been formed, ensuring the comparability of regimes in various member states.

This is due to the direct connection of indirect taxes with the functioning of the domestic market. At the same time, direct taxes continue to remain mainly in the competence of national legislators, but their regulation is gradually limited by the general supranational framework.

The question of the limits of permissible centralization remains debatable. On the one hand, the expansion of supranational standards contributes to strengthening the financial stability of states and preventing unfair tax competition. On the other hand, excessive interference can limit the ability of states to take into account national economic characteristics. Polish experience demonstrates that the balance is achieved through the implementation mechanism, in which the directives determine the goal

¹ Eurasian Economic Commission. Materials on indirect taxation in the EAEU member states (2020-2024) [Electronic resource]. - Moscow: EEC // <https://eec.eaeunion.org>

and general parameters, and specific methods of implementation remain in the competence of the national legislator. Of particular importance is the role of judicial practice. Decisions of the Court of Justice of the European Union form binding standards that effectively become part of the national legal space. This strengthens the integration component and provides legal certainty for participants in economic activity. At the same time, the judicial mechanism serves to limit excessive national discretion, preventing the introduction of norms contrary to the principles of non-discrimination and proportionality.

Comparison with the Republic of Kazakhstan allows us to identify an alternative model for the convergence of tax systems. Within the framework of Eurasian integration, there is no analogue of a supranational judicial mechanism with a comparable amount of authority. Harmonization is carried out mainly in the form of harmonization of the principles of indirect taxation and the exchange of information. This means maintaining wider national autonomy but at the same time limiting the depth of integration.

The trend towards increased coordination in the field of corporate taxation deserves special attention. The introduction of minimum standards aims to address imbalances caused by differences in national tax regimes. This process reflects the transition from a reactive model of anti-evasion to a proactive system of agreed rules [4]. For Poland, this means the need for constant updating of national legislation and adaptation of administrative procedures. For Kazakhstan, the European experience is of interest as a guideline in the development of measures to protect the tax base in the context of cross-border capital movement.

Theoretically, the results of the study confirm the hypothesis of the transformation of tax sovereignty. Sovereignty is no longer understood solely as absolute autonomy in setting taxes. In an integration context, it takes on the character of a jointly realized competence, where states participate in the formation of common rules, while maintaining institutional independence [8].

The harmonization of European Union tax law is thus a multi-level and dynamic process, combining elements of coordination and regulatory convergence. The Polish model demonstrates the practical implementation of this process in the national legal order. Comparison with the Kazakh legal system confirms the existence of various models of integration interaction, differing in depth and degree of obligation.

Conclusion

The study made it possible to comprehensively analyze the legal nature and current trends in harmonization of tax law of the European Union in comparison with the national legislation of the Republic of Poland and the Republic of Kazakhstan.

It has been established that harmonization within the European Union is a phased and institutionally secured process of convergence of tax norms aimed at eliminating fiscal barriers to the domestic market, ensuring a level playing field of competition and preventing erosion of the tax base. The highest level of regulatory detail has been achieved in the field of indirect taxation, while in the field of direct taxes; a model of setting minimum standards and agreed restrictions on national discretion is being developed.

Analysis of the Polish experience confirmed that the implementation of supranational regulations does not mean the loss of tax sovereignty, but testifies to its transformation. Sovereignty is realized through the participation of the state in the formation of binding decisions and their subsequent adaptation in the national legal order. A significant role in ensuring consistency is played by jurisprudence focused on the legal positions of the Court of Justice of the European Union. Thus, a multi-level regulatory system is formed in which national and supranational elements are mutually dependent.

Comparative legal analysis with the legislation of the Republic of Kazakhstan made it possible to identify fundamental differences in integration models. The European model is based on mandatory harmonization through directives and an advanced judicial mechanism. The Eurasian model involves coordination and agreement of approaches without deep unification of the elements of the tax system. This ensures greater autonomy for states, but at the same time limits the degree of normative integration.

The hypothesis is confirmed that modern harmonization goes beyond the technical convergence of individual taxes and affects the basics of corporate taxation and the distribution of the tax base. The introduction of agreed minimum standards reflects a trend towards a sustainable system of collective regulation in a global economy. The scientific significance of the study lies in the justification of the concept of the transformation of tax sovereignty as a jointly implemented competence in the context of integration. The practical importance of the work is the possibility of using European experience in improving the national legislation of the Republic of Kazakhstan, especially in terms of countering cross-border tax risks and increasing the legal certainty of tax relations.

In the future, further research can be aimed at analyzing the impact of digitalization of the economy on harmonization mechanisms, as well as assessing the effectiveness of judicial instruments to ensure uniformity of tax regulation. Harmonization of tax law remains a dynamic process reflecting the development of integration associations and the transformation of financial and legal institutions in the context of globalization.

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