GENERAL PRINCIPLES OF FORMATION, OPERATION AND DEVELOPMENT OF TAX SYSTEMS IN COUNTRIES WITH DEVELOPED MARKET ECONOMIES

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As part of the overall system of economic globalization, and there is a so-called globalization of the tax. Tax globalization manifests itself in the harmonization of national tax systems in different countries and their tax policies. Issues of taxation of a single country are beginning to be seen today in conjunction with the development of a common tax policy of the international community.

Given the above, the study of the general principles of the formation, operation and development trends of tax systems in foreign countries, primarily in countries with developed market economies, it is very timely.

Educational-methodical manual “Tax systems of foreign countries” is designed to comply with state educational standards in the specialty “Taxes and taxation.” Its aim - to help students master the knowledge system in the formation, operation and development of tax systems of foreign countries in the current environment characterized by extensive development of international economic integration process.

The basic principles (postulates) the operation and construction of tax systems in countries with developed market economies, as a rule, are enshrined in law.

Strict adherence to these principles has helped to achieve developed country highly organized and efficient functioning of national tax systems. We denote the characteristic of countries with developed market economy principles of operation and construction of tax systems.

First, the tax system should successfully solve the problem of fiscal and redistributive, that is by redistributing income to provide financial resources to the state budget (in developed countries cover the taxes on the average to 90% of revenues). Secondly, the tax system should act in such a way that at least does not undermine the incentives for production and all economic activity, and, at best, contribute to the formation and strengthening of such incentives.

Third, the tax system should seamlessly communicate with the principle of social justice.

Fourthly, the formation of the tax system should have a big impact of the organizational requirements and ease of calculation in determining the tax efficiency of their collection, the possibility of preserving the stability of taxation, that is, there is no need even more frequent and abrupt changes in certain taxes.

Fifth, should be able distribution of the tax burden between different budget levels: the federal states - between the three levels - federal, state and local, in unitary states - between national and local levels.

As you know, the tax system of any country can be described using a set of model parameters. Among the well-known economic indicators in the tax systems of developed countries, the most frequently used two basic - the tax burden and the ratio of direct and indirect taxes.

The largest share of total tax revenues in the vast number of countries occupied by the central level taxes. For example, in the U.S. indicated the proportion of 18 - 20%, Japan - 12 - 13%, Germany - 28%, France - 38% in the UK - 33%, Italy - 33 - 37% in Canada - 17 - 18% in Australia - 23 - 24%, Sweden - 33 - 37%. It is noted the relative stability of the tax burden (including, at the central level) in developed countries. The same average share of taxes at the central level, calculated for the developing countries is much lower (for African countries - 17.7% for the Middle East - 14% for Asian, non-OECD 14% for Latin America (–countries, without Mexico) - 17%).

The share of taxes in GDP (tax burden) in countries with developed market economies reached a significant size - from 30 to 40%. The average rate of the total tax burden in the EU Member States amounted to 41.5% of the GNP. The highest figure was in Sweden (51.4%), Denmark (49.8%), Belgium (48.1%), France (45.7%) and Finland (45.1%), the lowest - in Lithuania (28.7%), Latvia (29.1%), Slovakia (30.9%), Ireland (31.2%) and Estonia (33.4%). On average across all OECD countries the tax burden is 36.3% of GDP. In the first place on the level of tax burden are Sweden, Denmark and Belgium. The list is Mexico, South Korea and the United States, where the tax burden of 18.5%, 24.6% and 25.4% respectively[1.]

The tax systems of developed countries for this indicator are characterized by the similarity of the major direct and indirect taxes. Approximately 95% of all tax revenues account for 10 major taxes, although their overall numbers in different countries may reach several tens. Thus, according to rough estimates, the share of indirect taxes in total tax revenues in developed countries ranges from 30 to 40%, whereas in developing countries - 60 - 70%.

The main trend in the functioning of tax systems in developed countries today is their unification. The unification of tax systems as one of the areas of globalization, the tax is within the general framework of economic globalization. The unification of tax systems is manifested in the harmonization of national tax systems in developed countries and their tax policies. A unified approach to the determination of various elements of taxation allows you to deal with unfair tax competition, acts as an effective means of ensuring the free movement of capital and scientific-technical cooperation. Issues of taxation of a single country are beginning to be considered in conjunction with the development of a common tax policy of the international community.

Let us consider the typology of tax policy. Depending on the nature of the tax policy of the state there are three of its type. The first type - the maximum tax policy is characterized by the principle of "take what you can." The state sets high tax rates, reducing tax credits, expanding the list of taxes. Typically, this type of fiscal policy is carried out in times of economic crisis or in times of war. The result of this policy may be the so-called "tax trap" when the tax increase is not accompanied by an increase in government revenue. The second type - the policy of "reasonable taxes" (economic policy). The state reduces the tax burden, especially for business and at the same time reducing costs, usually for social programs. This

1 http://www.taxationinfonews.ru

type of tax policy promotes entrepreneurship by providing him a favorable tax climate.

The third type - tax policy, providing a high level of taxation with considerable social protection. This type of tax policy is characterized by periods of economic growth and enables us to establish a high level of taxation, which eventually accompanied by the implementation of social programs.

Consider the existing models of tax systems. In the formation of tax systems on their basis can be laid for a variety of settings. For example, the level of taxation (tax burden), the amount and composition of taxes, the priority method of taxation (progressive, proportional or regressive tax rates), etc.

The ratio of direct and indirect taxation as a key indicator in many respects determines the tax system of any country. For this indicator, depending on what the structure of direct and indirect taxes in total tax revenue is divided into four basic models of tax systems.

They were called Anglo-Saxon, evrokontinentalnoy, Hispanic, and mixed models. Anglo-Saxon model of taxation exists in countries such as Australia, Britain, Canada and the USA. It is based on income taxation, ie, the collection of direct taxes on individuals. The share of indirect taxes in the income of these countries is low. Evrokontinentalnaya taxation model is characterized by significant indirect taxation and a high share of social contributions. Such a model tax systems exist in Austria, Belgium, Germany, the Netherlands, France and Italy.

The Latin American model of taxation is largely based on indirect taxation, which is the most effective in conditions of high inflation. In addition, account is taken of the fact that indirect taxes are collected and monitored better. It is important for those countries that do not have a powerful machine nalogosborochnogo (Bolivia, Chile, Peru).

Mixed model of taxation, combines the features of these models. Among the states with the mixed model are those tax systems which can not be unambiguously assigned to a particular model of taxation. Can be regarded as a mixed model of taxation prevailing in Japan. In this country, the structure of tax revenues as a whole is about the same as in the States with the Anglo-Saxon model of taxation. However, in contrast, in Japan, priority is given to no income tax, and collect premiums.

There are other options for modeling systems of taxation. Separate the state from among those who for various reasons, have a relatively low fiscal capacity, and went on the way out of the usual collection of taxes and have a preferential basis (offshore) model of tax (Andorra, Gibraltar, Monaco, Panama, Bermuda and the Seychelles, Jamaica, Costa Rica, Malaysia, Philippines, Uruguay).

At the macroeconomic level, the tax burden is a generalized measure of the role of taxation in society, defined as the ratio of total tax revenue to GDP. The tax burden reflects the portion of the company product, which is redistributed through budgetary mechanisms to finance the functions and tasks of the state.

Some foreign economists determine the tax burden as a measure of economic constraints posed by the allocation of funds to pay taxes and diverting them from other possible areas of use.

In foreign countries the figure ranges from 52% in Sweden to 5% in Nepal. The average level of tax burden in foreign countries are usually in the range 30 - 40%. In this case the tax burden in the EU is significantly higher than, for example, in the U.S. and Japan [1].

Availability of relevant and proven tax statistics and tax information for economic agents is essential. Taxes - one of the main instruments of the state in implementing economic and social policy. The decision marked the tasks depends on the level of tax revenues. Analysis of the level of taxation trends in the tax base and its constituent elements, planning and forecasting of tax revenues - the most important task of financial and tax departments.

1 According to the latest figures published by Eurostat, the average rate of the total tax burden in the EU Member States amounted to 41.5% of the GNP. The highest figure was in Sweden (51.4%), Denmark (49.8%), Belgium (48.1%), France (45.7%) and Finland (45.1%), the lowest - in Lithuania (28.7%), Latvia (29.1%), Slovakia (30.9%), Ireland (31.2%) and Estonia (33.4%). A similar study was conducted by the Organisation for Economic Cooperation and Development, the authors estimated that the tax burden in the 30 OECD countries. On average across all OECD countries the tax burden is 36.3% of GDP. In the first place on the level of tax burden are Sweden, Denmark and Belgium. The list is Mexico, South Korea and the United States, where the tax burden of 18.5%, 24.6% and 25.4% respectively.

Tax information and tax statistics make it possible to determine the profitability of each enterprise, industry, the tax base for each individual tax, the tax capacity of a separate territory, and the whole country, which, in turn, serves as the basis for the calculation of income taxes in the future.

Essential tax information and tax statistics are for the taxpayer when making decisions about the country's business organization with the most favorable tax regime, the form of business organization, activities, opportunities to invest in the economy of a country.

So, we found that the general principles of operation and development of tax systems are characteristic of most developed countries. Typically, these postulates are binding on the legislative level. Among the well-known economic indicators in the tax systems of developed countries, the most frequently used two basic - the tax burden and the ratio of direct and indirect taxes.

The main trend in the functioning of tax systems in developed countries is their unification and manifestation of which is the harmonization of national tax systems and tax policies of countries. The unification of tax systems is carried out in separate directions: the unification of tax bases of indirect and direct taxation, etc.

In the formation of tax systems on their basis can be laid for a variety of settings. For example, in terms of "the ratio of direct and indirect taxes," there are four basic models of tax systems - Anglo-Saxon, evrokontinentalnaya, Latin American and mixed models.