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TAX RELATIONS IN REFORM

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The implementation of fiscal policy of the Armenian government is taking place in the period reforms in tax administration and in the mechanism of taxation. Terms of the financial crisis situation and make it difficult to tighten the implementation of the tax authorities of its core functions. An important factor in the successful implementation of the tax authorities facing challenges is effectively functioning tax mechanism and objectively healthy tax relations.

Inherent in the modern economy, the tax ratio, as a set of specific legal and social relations for the redistribution of national income through the tax system, are a new category.

Transformation of market relations based on "pure" competition in a socially oriented market economy has resulted in 20-21 centuries, to rethink the structure and contents of the principles of tax system, the selection and compliance with certain institutional rules - principles of taxation, which, of course, on the development of tax okazyvayutvliyanie relations.

The development of theories of tax is interconnected with the concepts of social contract, according to which society as a collective payer gets from the government "services" at agreed prices, look at taxes as the cost of production, stimulation of which requires the growth of financial resources, including by reducing taxes . Given that the legitimacy of tax relations dictated by the role of the state as an institution that provides protection of persons and property, transfer of ownership of part of the income tax to the State is under a mandatory law for all, which is consistent

with the principle of equality and universality of taxation. Compliance with these principles in tax relations allows participants to meet the needs of the reproduction process in the optimal tax impact on their economic decisions.

The need for government regulation of the economy, including through taxation, based on the principles of fairness and consistency. In the modern interpretation of the principle of justice includes not only the taxation of large incomes, but also the importance of objective assessment of fiscal capacity of the economy and groups of taxpayers. It also implies the need to avoid double taxation, and with the appropriate economic conditions and changes in seizures of up to minimize them. The implementation of the principle of correspondence shows the political responsibility of the state, seeking to improve the quality of public institutions, including the tax authorities. Outlined the principles of interdependence and development tax relations are not quite understood that, to some extent hinders the implementation of state tax policy at the regional level.

Definition of a "tax" by many scientists, economists regarded as a derivative of the Finance category. It is endowed with all the features of the latter, above all - the presence of the money form. Therefore, the tax as an economic category, cash is the relationship between the state, on the one hand, and the taxpayers - individuals and businesses (individuals and legal entities) - on the other, resulting in the redistribution part of the national income and the exclusion of its value in the mandatory order to the state[1].

Therefore it is possible to recognize the tax part of the financial relations of relations, which develops in a society with redistribution of value added, and the formation of the state budget revenues. To understand the internal structure of fiscal relations in a category considered as "tax system." Despite the widespread use of the term in economic literature, there is still no single value of this concept[2]. The tax system is presented in a set of three subsystems: subsystem of taxes and duties, tax authorities and the subsystem subsystem tax laws, which are designed to ensure the completeness and legality of income taxes and fees to the state budget. It is concluded that the tax ratio - a set of relations that arise between the

1 Economic Theory / Ed. Kamaeva VD - M.: Vlados, 2007. – 510 p.
2 Yadgarov YS History of Economic Thought. - Moscow: INFRA-M, 2005.-254 p.

government and taxpayers about the establishment, administration, and abolition of taxes levied. Characterization of tax relations is impossible without an analysis of taxation principles that define the foundation and structure of any system, including the system of fiscal relations.

When considering the tax administration as a tax management system for understanding the relationship of the economic categories identified elements that make up this system: tax planning, accounting taxpayer, tax control and tax regulation. Each of the elements of the tax administration has its own forms, methods and techniques to achieve their objectives.

The interaction between subjects and objects of tax control, as the basic functions of tax administration, has the character of direct and feedback. Direct connection provides the results of a controlling influence, used for making management decisions. Feedback summarizes the quality of fiscal control, indicates the extent of its influence on the object.

The tax control is important to maintain the proper level of fiscal discipline in the country, making important management decisions that could affect the object of tax control, which is the tax ratio, as well as of great importance in assessing the current tax system in the country, making suggestions for its improvement.

Tax regulation is the most complex structure in the system of tax administration as it faced the economic interests of the subjects of tax relations. Tax regulations are implemented by various forms, with the aim to balance income and expenditure budgets of all levels. Differences of forms and methods of tax regulation predetermined properties of the specific tax, as well as the challenges facing the defined budget.

Tax relations arise, change, or stop by the offensive, in certain circumstances (facts), as well as the tax ratio is always arise in connection with the fiscal function of the state and is always associated with the payment of taxes and charges, the facts in conventionally called “fiscal facts” . Under the fiscal facts should be understood as the particular circumstances to which the norm is associated with a tax law, amendment or termination of certain tax relations.

One of the main tools for assessing the effectiveness of the tax system at the regional level is monitored factors internal and external environment with the release of methodological foundations necessary for development and further implementation of management decisions aimed at maximizing and improving the performance of the participants of tax relations. Organization of monitoring fiscal relations must include a control mechanism for keeping the controlled performance of the participants in this type of relationship, and change them with an estimate of the size and reasons for deviations, as well as management by timely informing of the possibility of negative, critical or harmful changes.

The effectiveness of interaction between the subjects of tax relations will depend on various factors[1]. With this purpose in the work highlights the main factors influencing the development of tax at the regional level, including:

- The quality of the work of tax authorities;
- The tax burden of taxpayers, which depends on its ability to perform in full the obligation to pay all outstanding taxes and fees;
- Tax risks that directly affect the development of tax relations.

An important factor in the totality of relations of tax is the tax burden of taxpayers. So far, no common methodological approaches to the determination of parameters describing the tax burden at both the macro and micro levels. The difficulties are due to different definition of tax base among different taxes. Proposed in the determination of the tax burden on the enterprise level to calculate two measures: the ratio of total tax payments (other than income tax on individuals) to sales-gross (with indirect taxes) and the ratio of tax payments to the newly created value. The action of the tax burden is manifested in influencing the standard of living in a particular region, state, and the development of national economy and the country’s economic system. For the individual enterprise tax burden - a collection of all taxes and payments, the payer which it is under the law, so changing the tax burden is directly related to changes in the amount established by the state tax rate and its tax base. Efficient establishment of indicators of the tax burden will lead naturally to the optimization of the entire set of tax relations, and thus to increase its effectiveness. It is also an important factor influencing the nature of fiscal relations, defined by a factor of tax risks. The tax risk in the mean risk for the subjects of tax

1 Entrepreneurship: A Textbook for universities / Ed. Professor. VJ Gore-Finkel, prof. GB Polyak, prof. VA Shvandara. - M.: UNITY-DANA, 2005. – 581p.

relations suffer financial and other losses associated with the process of taxation, the negative deviations for the subject of his alleged relations of the states of the future, on the basis of which they make decisions in the present.

Managing tax risk largely depends on the availability of information about the probability of occurrence and magnitude of their effects, expressed value. Informed decisions on the impact on taxation will be accepted if all the consequences of a decision can be accurately assessed. In the face of uncertainty, it is necessary to work to find enough information in order to bring this option to the possibility of analyzing the consequences of risk occurrence and the adoption of certain decisions.

ეკონომიკური თეორიის თანამედროვე პრობლემები

აკადემიური პერსონალის შრომის ანაზღაურების და სტუდენტთა სწავლების თვითღირებულებისა და ღირებულების სიდიდეებს შორის კორელაციური კავშირის დადგენის შესახებ[1]

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რამოდენიმე შემთხვევითი სიდიდეს შორის შეიძლება არსებობდეს ურთიერთობის (დამოკიდებულების) განსხვავებული ფორმები – ფუნქციონალური, სტატისტიკური, კორელაციური – ან მათ შორის შეიძლება არ იყოს არავითარი დამოკიდებულება. ყველა ფუნქციონალური დამოკიდებულება წარმოადგენს მკაცრად დეტერმინირებულს და ამიტომ ისინი იშვიათად ვლინდებიან. სტატისტიკური და კორელაციური დამოკიდებულება ყოველთვის ატარებს სტოქასტიკურ ხასიათს. თუ რამოდენიმე სიდიდიდან ერთერთის ცვლილება იწვევს დანარჩენი სიდიდეების ალბათური განაწილების ცვალებადობას, მაშინ ასეთი დამოკიდებულება წარმოადგენს სტატისტიკურს. თუ კი რამოდენიმე სიდიდიდან ერთერთის ცვლილებით იცვლება სხვა სიდიდეების საშუალო სტატისტიკური მნიშვნელობები, მაშინ ასეთი სტატისტიკური დამოკიდებულება არის კორელაციური.

კორელაცია შეიძლება იყოს პირდაპირი იმ შემთხვევაში, თუ ორი ან რამოდენიმე სიდიდის ურთიერთობა ისეთია, რომ მათი მნიშვნელობები იზრდება ან მცირდება. უკუ (შებრუნებულ) კორელაციას ადგილი აქვს იმ შემთხვევაში, როდესაც ერთი სიდიდე იზ-

1 გაგრძელება ამავე ჟურნალში დაბეჭდილი სტატიისა: ”ფიქრები ცარიელი სამკითხველო დარბაზებისა და გამოუყენებელი სასწავლო ლიტერატურის შესახებ”, №7-8, 2011 წ.