

ISCKMC 2020**International Scientific Congress «KNOWLEDGE, MAN AND CIVILIZATION»****STABILITY AND SUSTAINABILITY OF THE STATE TAX
SYSTEM: PRECONDITIONS FOR ACHIEVEMENT**

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Abstract

The article considers the issues of the state of Russian tax system. There is a need for comprehensive changes in the tax system, which is the most important link in economic regulation. Creation, development and functioning of the tax system is a complex process and it cannot develop satisfactorily unless clearly defined criteria, implementation mechanisms and goal setting. Systematically implemented tasks are of paramount importance in taxation. However, it is necessary to consider more fully that the current and strategic goals of the systematized tasks may not coincide. The convergence of these goals, their ratio will undoubtedly depend, at different stages, on a set of influence factors and the conditions that the economic state, its profitability and development prospects will dictate and demand. There is a problem of unjustified expectations of establishing a tax system without the active participation of state authorities, however, there is undoubtedly a certain "belonging" of taxes to the state. Building a stable and resilient tax system is impossible without solving certain tasks. The system of taxation is not a task of a certain set of taxes forever. It is essential to consider that the goals embodied in taxation can and should change all the rules of tax practice. The tax systems mainly applied in modern states are based on the assumption that any tax should not only be calculated but also formalized. In this context, formalization means not only a simple accounting formality but also the legal certainty of the tax in the system.

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1. Introduction

At present, the process of modernization of the Russian economy in view of continuing sanctions is manifesting in the change of the model of sustainable growth through the effective economic instruments, including tax instruments, resulting from the development of fiscal institutions. The Russian tax system is developing, but at a much slower pace than necessary to ensure an innovative rise in the country's social and economic system due to the lack of efficiency of modernization tools and the lack of theoretical development of the transformation algorithm. In our country, there is a need for a comprehensive transformation of the tax system, which is the most important link of economic regulation (Vakhtina, 2016).

From these positions, it requires consideration of various approaches to the development of a conceptual framework for modernization of the taxation system, considering stability and other factors. Creation, development and functioning of the tax system is a complicated process, which satisfactory development requires a clear definition of its criteria, implementation mechanisms and goal setting.

2. Problem Statement

There is a problem of unjustified expectations of establishing a tax system without the active participation of state authorities, however, there is undoubtedly a certain "belonging" of taxes to the state.

Russian practice confirms this quality by the fact that the state has formed a regulatory conceptual framework, provisions of the structure and functioning conditions of the tax system, and this was embodied in the Tax Code of the country.

3. Research Questions

Systematically implemented tasks are of paramount importance in taxation. However, it is necessary to consider more fully that the current and strategic goals of the systematized tasks may not coincide. The convergence of these goals, their ratio will undoubtedly depend, at different stages, on a set of influence factors and the conditions that the economic state, its profitability and development prospects will dictate and demand. Stable economic development coupled with the growth of incomes creates conditions for the systemic unity of the implemented tax tasks.

If the functioning of low-efficiency ways of using production resources prevails in the country's economic space, then we should expect negative consequences of excessive tax exemptions to the budgets, usually justified by the presence of growing budget needs (Gorsky, 2014).

At the same time, the strategic goals of improving the taxation system are feasible through the improvement of management tools: differentiation of types of taxes, their diversity or narrowing; change of tax rates; use of tax benefits and synchronization of fiscal actions in the socio-economic development with an emphasis on targeted measures to stimulate economic activity, etc. After withdrawing a part of the revenues to the budgets as tax revenues, of course, they turn into a total state budget fund. The forms of tax deductions to the budgets and their voluminous indicators certainly influence later on the nature of their use, but not to the full extent (Aliyev et al., 2017).

An effective tax exemption process begins at the initial stage when determining the sources of tax revenue, tax rates and tax payment procedures. The issues of budget distribution and use of tax revenues become independent and are regulated by the state, but it is only through the opposite effect that they can influence the taxation system.

The budgetary use of tax revenues itself cannot be a determinant of all the characteristics of emerging tax indicators. Anyway, it shouldn't be like this.

We emphasize once again that the mechanism of tax formation reflects many influencing factors, often known and unknown to the full extent. In our opinion, the main point is to have a clear idea of what an economy can and cannot do in taxation.

Pressuring the economy with taxation and forcing it to provide them in large amounts is a doomed matter, often evidenced by the low level of tax collection and tax violations, including concealment of income, undeclaration of income, etc.

Building a stable and resilient tax system is impossible without solving the following tasks:

- formed common vision and evaluation component of the tax potential as the initial basis for establishing the tax system and structured tax system which cannot be a simple set of taxes insufficiently evaluated in relationships and interactions;
- elaboration of a strictly reasoned position according to which the taxation system and the tax system are in a single legal field of interaction, which implies the establishment of norms and rules initial for the implementation of state regulation principles in the system of tax relations;
- development, approval by law and development of reasonable guarantees as the basis of tax federalism considering the state structure, which allow to provide income to budgets at all levels of the unified budget system, to solve the tasks of their balance and consolidation;
- accountability and compliance with tax liability measures, embodying both equity in the establishment of taxes and the definition of goals and objectives implemented by taxation.

The system of taxation is not a task of a certain set of taxes forever. It is essential to note that all rules of tax practice can and should change according to the goals embodied in taxation (Basnukayev, 2017).

Thus, it will consider its unity, rationality and efficiency. There is a need for a flexible tax system that contributes to the qualitative improvement of the taxation system. The lack of consistency will inevitably lead to the insufficiency of the established legal foundations of taxation, the absence of a comprehensive approach to the tasks under implementation and consequently to the growth of tax problems (Dubrovskaya & Ledeneva, 2019).

We believe that a single establishment of the legislative norms of taxation does not define all the components of its systematic nature: everything must take place in reality and this is the complexity of the multidimensional nature of the action and functioning of the tax system.

We should not forget that in the conditions of developed market relations, the set of taxes and the level of income taxation, their collection become really influencing the formation of the entire system of distributive relations in the economy.

Certainly, the taxation system and its methods can impact the set of taxes and the efficiency of their functional implementation mechanism. At the same time, it is necessary to better understand that tax

planning should be the most clearly and reasonably measurable basis for the parameters of taxes and their targeted order in the tax system (Basnukaev et al., 2019).

Scheduled definition and legislative establishment of each of the taxes presupposes assessment and accounting of both the taxable base and possibilities of rationalization of the tax level by the established amount (in monetary terms), correlated to the specified base (tax tariff established for the unit of the taxable base). The planned calculation of the tax amount has two purposes: first, the reliability of the assessment of the taxable base, and second, the certainty of the expediency of income withdrawal as a tax to the budget.

The tax systems mainly applied in modern states are based on the assumption that any tax should not only be calculated but also formalized. In this context, formalization means not only a simple accounting formality but also the legal certainty of the tax in the system. We shall repeat that the tax system is a certain set of taxes calculated, approved and withdrawn to the budget of the country.

We also emphasize that the market taxation system is based on the principle of equal distribution of the tax burden, according to the general assessment of economists-scientists. However, this needs to be understood as a requirement of economic reality, but not as a reality initially established in the taxation system.

The existence of the relationship between the volume of economically realizable income and the volume of tax revenues is undeniable. Moreover, we should consider such a relationship in the context of interdependence and as broad as possible, multifaceted.

Reducing the overall tax burden with the growth of income is quite reasonable and the taxation system should be capable of consolidation. Meanwhile, there are different ways, methods and means to rationalize taxation norms, but it is crucial to address changing conditions in the functioning of the taxation system.

Taxes are withdrawn into budgets not to spend disproportionately and inefficiently, but to meet systemic needs that are otherwise not covered.

4. Purpose of the Study

The current objectives of tax exemptions at different levels reflect, as a rule, the need to form their income. In this case, the withdrawal of part of the realized income in the form of payment to the budget shall be performed in the scheduled manner and reflect its necessary expediency within the limits of the state of the profitable source, created by the level of economic development. Unjustified economic withdrawal of a part of realized income to the budget may be a measure contrary to rational taxation logic, regardless of its justification for budgetary reasons.

As opposed to such, in our opinion, current unjustified tax withdrawals of income to the budgets, the global, including Russian, practice has developed and is using, firstly, methods to improve the general taxation system, secondly, a differentiated approach to the establishment of tax rates, and thirdly, many forms of taxes themselves, if there is a reasonable finding of an independent basic source under each of them.

5. Research Methods

The research involved the following methods: analytical and comparative methods, method of comparison, methods of scientific classifications, etc.

6. Findings

In Russian tax practice (Dubrovskaya & Ledeneva, 2019), many aspects are excessively fiscal, desirable and often extremely inexplicable by the criterion of feasibility and economic efficiency.

The budget pressure on the level of fiscal taxation is going beyond the limits and is caused by economic inability, as well as uncontrolled formation of budget expenditures by the level of planning and actual execution for more than twenty years.

Many scientists have repeatedly raised the issue of the need for a large-scale inventory of expenditures in the social protection of the population, healthcare, education and culture.

However, there still remains a lack of necessary and reliable information on the types of expenditures in these areas, the nature of their initial formation and the level of actual implementation as financial and budgetary expenditures.

7. Conclusion

Lack and diversity of scientific developments on forming a new system of tax flows management in the conditions of global risks realization determine the discussion of many issues considered above and require systematization, theoretical generalization and identification of new promising directions of research in the field of improving the tax and budgetary mechanism.

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