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MODERN TAXATION SYSTEM FORMATION IN RUSSIAN FEDERATION

Tsokova V.A.

The Russian taxation system was formed in the beginning of 90-s and experienced the evolution and sometimes revolution transformations. The state taxation system was created on the basis of the foreign countries' experience however the research testifies the trends of the progressive development of the Russian taxation system elements including the national peculiarities.

Keywords: economic reform, taxation system transformation, taxation system elements, taxes.

СТАНОВЛЕНИЕ СОВРЕМЕННОЙ НАЛОГОВОЙ СИСТЕМЫ РФ

Цокова В.А.

Российская налоговая система зародилась в начале 90-х годов и до сегодняшнего дня прошла путь эволюционных, а порой и революционных преобразований. Налоговая система нашей страны была создана на базе опыта зарубежных государств, однако, проведенные исследования свидетельствуют о тенденции прогрессивного развития элементов налоговой системы России с национальными особенностями.

Ключевые слова: экономическая реформа, трансформация налоговой системы, элементы налоговой системы, налоги.

The economic reformation in Russia required the radical destruction of the

economy management mechanism and the market methods activation. The taxation system being the economic system constituent also needed transformation. The Government should create such taxation system which would meet the social – economic change requirements and transition from the planned economy to the market one.

Anders Oslund being an expert on the East Europe economy and an economic adviser of the Russian Government from November 1991 to November 1994 characterized the Russian taxation system at its initial stage as follows: “The Russian taxation system represented a shred blanket which pieces didn’t correspond to each other and became worse in due course.” [4. p. 251]

As a budget mechanism component the Russian Federation taxation system began to form in October – December 1991 when a number of the legislative acts on taxes, collections and duties were adopted. All new taxes were put in force since January 1, 1992. The Russian Federation Law № 2118-1 from 27.12.1991 “On the principles of the taxation system in RF” (hereinafter referred to as Law) became a logic completion of the Russia taxation system formation. The Law represented a basic document in the taxation sphere, established the general principles of the taxation system structure and tax collection process, the levy control, taxpayers rights and duties control, the taxes, collections, duties and other obligatory payments list and some other principal statements of the taxation system.

According to the Law the taxation system was described as a total combination of taxes, collections, duties and other payment levied under the Law order. The taxes, collections, duties and other payments supposed a compulsory instalment into the budget level or out-of budget fund carried out by the taxpayers under the legislative acts order and conditions [3, Art 2]. It is evident that the Law didn’t separate the concepts of “tax”, “collection” and “duty”.

The Taxation System itself was identified with the taxes system. But the author considers that the taxation system isn’t the taxes system. The taxation system is a stable component combination structurized under its internal processes affect and

leading to the certain results in the country economy. According to the integrity principle the taxation system in our opinion embraces the following elements:

- taxpayers and tax agents (physical and juridical persons);
- the State presented by the taxation system control bodies (Ministry of Finances, Federal Taxation Service, Federal Customs Service);
- taxes;
- tax levying bodies (Federal Taxation Service, Federal Customs Service);
- control bodies (Ministry of Internal Affairs, General Prosecution Body).

It is supposed that the concept “taxation system” narrowness level in the Law is connected with such characteristics of the system in the works of both Russian Scientists (N.I. Chimichyova, G.V. Petrova, I.G. Denisova) and the Foreign ones (N.P. Kucheryavenko).

Taxpayers were considered to be the juridical persons, other payers’ categories and physical person whose duty was to pay taxes under the legislative acts. The taxpayers were to be registered in the State Taxation Service.

The taxation items included income (profit), certain goods cost, some taxpayers’ activity types, operations with securities, natural resources use juridical and physical persons property, property transfer, the product added cost (works, services) and other items stated by the legislative acts.

The taxes rates (excluding the excise rates and Customs duties) were fixed by the Supreme Council of RF and other state authorities in accordance with the Law (reduction from 21.05.1993 № 5006-1). The excise rates were fixed by the RF Government while the Customs duties rates were determined in the order of the RF Law “On Customs tariffs of the Russian Federation” from 21.05.1993.

According to the RF Law from 21.12.1991 № 2118-1 the taxes belonging to the State authority level were divided into the following groups:

- 1) federal taxes;
- 2) republical and regional taxes;
- 3) local taxes.

The taxes list under the Law contained 18 tax types, 5 collection types and 2 duties types and it was determined by the Federal Centre. But there were a lot of tax lists introduced by the regional or local authorities putting obstacles for the local business development. According to various sources from 50 to 100 tax variations operated in Russia in 90-s introduced by 30000 regional and local authorities. That tax list was rather bulky in comparison with the foreign countries' tax quantity. For example the USA taxation system consisted of 9 tax types and 1 duty type, Germany had 12 tax types, 1 collection type and 1 duty type, France had 11 tax types, 2 duties types and 1 collection type.

Analyzing such important taxation system element as "the authorities system" it should be noted that Ministry of Finance was amalgamated with Ministry of Economy into Ministry of Economy and Finance RF which operated from 25 December 1991 to 19 February 1992 according to the President's Decree from 11 November 1991 № 190, but 19 February 1992 (Decree № 156) it was again divided into 2 Ministries – Ministry of Economy and Ministry of Finance. At present this State body functions under this title.

Apart the Ministry of Economy and Finance the autonomous State Taxation Service of the Russian Federation was formed in 1991 (21 November) by President's Decree № 218. 23 December 1998 President's Decree № 1635 "On Ministry on taxes and collections" transformed the State Taxation Service into the Ministry on taxes and collections" of the Russian Federation which is called Federal Taxation Service of Russia at present [6].

Analyzing the political opposition period, the radical economic transformations on the way to the market relations it should be stressed that 8 persons occupied the post of Minister of Finance RF from 90-s till 2000-s. That is most of the Ministers had worked not more a year. The author emphasizes this fact which together with the often changes of the Taxation legislation testifies the difficulties of the Taxation System formation in Russia stressing the elements effective operation importance for the dynamic country development.

The Taxation legislation of RF embraces the basic taxation laws and the normative statements of ministries and departments encountering a vast documentary package sometimes being in opposition to the law and each other. The Law on the principles of the Taxation System being comparatively small in bulk contained many mistakes, variant decisions, possibilities for the arbitrary manipulations, errors. The problem decision required Taxation Code of RF adoption (further TC RF) regulating the rules of tax levying in the country. But the first attempt (1996) failed. Only in 1998 the first part of the Tax Code was adopted (Federal law 31.07.1998 № 146-FL put into force 01.01.1999) the basic statement determining the Taxation system operation in Russia. Four chapters of Part II or the special part began to act from 01.01.2001. From that moment such drawbacks as the absence of the united legislative and normative base of taxation, numerous normative documents, the lack of the legal guarantees for the tax relation members were eliminated. But it would be a mistake to assume that 2 parts of the Tax Code fully excluded all the problems and drawbacks both theoretical and practical ones affecting the taxation system operation [1, p. 72]. Let's analyze some of them.

Firstly, there is no clear interpretation of the "taxation system" concept. Unfortunately, the RF Taxation Service site information also doesn't reveal the RF Taxation System essence. It presents only the following data: "The operative RF Taxation System was introduced in 1992 and is based on more than 20 laws embracing all spheres of the state economic activity. According to its structure and organization principles a new taxation system reflects the world – spread taxation systems. The tax types list practically corresponds to the modern market economy practice and greatly to the tax and collection set used in our practice earlier". [5]

Secondly, the RF Tax Code (art 8) presents the changed and further explanation of the tax and collection concept being a Considerable achievement in our opinion Collection is interpreted as an obligatory fee levied from the juridical and physical persons, the payment being one of the terms in relation to the collection payers by the State bodies, local authorities or other authorized bodies including

certain rights granting or licensing. But the legislators didn't separate the concepts of "duty", "collection" and fee.

In article 333.16 TC RF a state duty is determined as a collection levied from the persons on their address to the State bodies. A characteristic feature of the collection is equivalentness that is collection payment is one of the terms of the legal actions fulfillment by the State bodies in relation to the persons. Correspondently, according to the Russian Taxation Legislation the concepts "duty" and "collection" are identical. In fact, a taxpayer buys a necessary state service using collection and duty.

The concept "fee" is absent in the Russian legislation in spite of the fact that the common social tax was expelled from 01.01.2010 and renamed into the insurance fees into the out of – budget funds. Hence, the legislator having withdrawn a common social tax from the Tax Service jurisdiction and called it a fee, didn't take into consideration the theoretical aspect.

Thus, at present 8 federal tax types function in RF one of them refers to the collection category (collections for the animal kingdom use and water biological resources use), one state duty, 3 regional taxes and 2 local taxes. The common social tax is transformed into the insurance fees and administered by the out of budget funds. This list is rather stable. The system of control bodies, levying and tax control in the tax medium is logically built. The State tries to conduct the informative policy and to rise the population tax competence level.

To summarize we may say that the state-monopolist taxation system has been evolutionized into the market taxation system. In some aspects the studied transformations had a resonance character but as we suppose the development process can't exist without revolutionary principles.

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DATA ABOUT THE AUTHOR

Tsokova Viktoria Aleksandrovna, assistant professor of chair accounting and auditing, PhD, Associate Professor

*North Caucasian Institute of Mining and Metallurgy (State University of Technology)
44, str. Nikolayev, Vladikavkaz, North Ossetia-Alania, 362021, Russia
vika_halina@mail.ru*

ДААННЫЕ ОБ АВТОРЕ

Цокова Виктория Александровна, доцент кафедры бухгалтерского учета и аудита, кандидат экономических наук, доцент

*Северо-Кавказский Ордена Дружбы Народов горно-металлургический институт (Государственный Технологический Университет)
ул. Николаева, д. 44, г. Владикавказ, РСО-Алания, 362021, Россия
vika_halina@mail.ru*