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TAXES AND TAXATION IN RUSSIA

Textbook

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The book deals with theoretical and practical issues of taxation in modern Russia in the conditions of market economy development. The General characteristics of the country's tax system, its components, and the mechanism of legal regulation of relations in the tax sphere are given. Special attention is paid to the problems of tax control, tax violations and measures of legal responsibility for their Commission in the Russian Federation.

For students, postgraduates and teachers of economic faculties of higher education institutions, practitioners of financial authorities, as well as for all those who are interested in tax problems in the Russian Federation.

Keywords: law, tax, taxation, state, tax control, tax sanction, tax disputes.

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INTRODUCTION

Among the many economic levers that the state uses to influence the market economy, taxes occupy an important place.

Taxes, tax policy, tax system, and taxation are constantly in the spotlight of the entire society in any state. In terms of market relations, the tax system is one of the most important economic regulators, the main basis of the financial and credit mechanism of state regulation of the economy.

The main type of state revenue, as we know, is taxes, since they give the largest part of the proceeds of money to the state Treasury. Taxes are the main source of revenue for budgets in all market economies. At the same time, they act as levers of state influence on the economy.

The modern state widely uses tax policy as a certain regulator for negative market phenomena. Taxes, like the entire tax system, are a powerful tool for managing the economy in market conditions. With the help of taxes, the state gets at its disposal the resources necessary to provide the population with the necessary public services. Taxes Finance social security expenses that change the distribution of income. The tax system determines the final distribution of income among people.

By their nature, taxes are cash receipts, in this form they can be considered as an element of the revenue side of budgets that represent cash funds. Tax payment is a set of actions of the taxpayer on the actual payment of tax amounts to the corresponding budget. At the same time, it is important to remember that the tax payment is based on the performance of the taxpayer's constitutional duty and must be carried out voluntarily, otherwise it is forced to pay through the mechanism of collecting the necessary fines.

The ongoing political and economic transformations in Russia, changes in legal and budgetary relations between levels and branches of government, and the process of integrating the Russian economy into the world economy require an adequate tax policy, an effective, fair and stable tax system, and a clear formulation of the legal position of tax authorities that exercise tax control.

The administrative reform introduces changes to the entire tax system, which in turn leads to changes in both the legal status and the regulation of the tax authorities themselves. In the light of the ongoing tax reform in the country and a significant reduction in the tax burden,

the arguments about the need to improve tax administration sound quite justified today.

Due to the constantly increasing social significance of tax legislation, when the problems of legal regulation of relations between taxpayers and tax authorities cover an increasing number of Russian citizens, knowledge of the basic principles and principles of forming the tax system plays an important role. Tax legislation is an element of the legal system that regulates public relations in the field of taxation and the functioning of the system of tax authorities. Modern tax legislation does not contain the main economic and legal categories, it still has a certain inconsistency of legal norms and uncertainty of some concepts, so a systematic study of tax problems is important for understanding the processes occurring today in the tax system of the Russian Federation.

In recent years, the tax policy of the state has undergone significant changes in the approach to complex legal regulation of relations in the field of tax relations. For example, a number of amendments to the Tax code of the Russian Federation made it possible to "weaken the pressure" of tax administration and strengthen the protection of taxpayers' rights. It is in the sphere of tax control that legal problems are focused, which in practice lead to numerous violations of the rights and legitimate interests of payers, which hinder business development and restrain entrepreneurial activity in the Russian Federation.

In the conditions of market economy any state widely uses tax policy as the certain regulator of influence on the negative phenomena of the market. Taxes, like the entire tax system, are a powerful tool for managing the economy in market conditions. Tax laws and regulations contain the main economic and legal parameters that provide a comprehensive legal regulation of the tax method in the management of the economy and public finances.

Tax control is a time-consuming complex process that is regulated not only by the Tax code, but also by other legal acts in the sphere of tax relations regulation and in other areas.

Planning and organizing the work of tax authorities in the field of control affects the level of its effectiveness, which, due to budget expenditures, has a direct impact on the overall welfare of the country.

In accordance with this, the creation of an effective control system that collects tax revenues to the budget system is one of the main tasks of the state's social and economic policy.

An important function of the state is to create such a system of tax control, through which it will be possible to ensure a stable flow of financial resources to the budget.

This is the defining moment when the tax service is properly organized and operating effectively, and its divisions and all employees are highly responsible for the precise and qualified implementation of tax control.

These issues have a high degree of relevance due to the conditions of the Tax code of the Russian Federation and the constant expansion of law enforcement practice in the field of taxation.

The final results of the development of the market economy are directly dependent on the rationally distributed organizational work of the tax service and the effective functioning of the tax control system.

If the above points are omitted, it is difficult to imagine a process in which taxpayers will pay the taxes and fees due in full at the necessary time, and consequently, there is a threat to the economic security of the state.

State bodies of Russia that exercise tax control in accordance with the legislation organize work and perform the main functions to ensure the correctness and timeliness of tax payments to the state budget, prevent tax violations and bring to justice violations of the legislation on taxes and fees.

Changes in the society related to the formation of market relations have put forward tax law institutions as an important tool for implementing state policy.

The book comprehensively reveals all the legal institutions of taxation. The author pays great attention to modern legislative acts that form the basis of legal norms of tax law, as well as special literature used in covering certain modern problems of tax control and resolution of tax disputes.

The purpose of the textbook "Taxes and taxation": to form students' theoretical knowledge and practical skills that they need in their professional activities.

To successfully master the discipline, the student must:

1. Know the social significance of their future profession; ways to improve their skills and professional skills; General and special (professional) ethical standards, rights and obligations of various subjects of tax relations.
2. Be able to navigate the system of legislation regulating the sphere of professional activity, compare theoretical knowledge with

trends in the development of modern statehood, analyze state-legal phenomena and confirm theoretical conclusions with facts, conduct analytical studies involving various sources of information, analyze legal problems and legal processes occurring in the tax sphere.

3. Possess the ability to analyze the main stages of the economic and legal process in taxation, to generalize, analyze, perceive information, set goals and choose ways to achieve it; legal terminology;

As a result of mastering professional competence, the student must:

1. Know: rules for interpreting the Tax code of the Russian Federation and their systematic application.

2. Be able to: interpret the rules of the tax code of the Russian Federation in a specific practical (simulated) situation; apply the knowledge obtained as a result of studying this discipline in practice;

3. Possess: initial skills in the systematic application of the rules of substantive and procedural law in a specific practical (simulated) situation.

The proposed tutorial analyzes the current legislation on taxes and fees, and examines the theoretical and practical aspects of taxation in the Russian Federation.

Chapter 1. TAXES AS A PUBLIC ATTRIBUTE OF THE STATE'S TAX SYSTEM

1.1 Taxes and their functions in the market economy of the state

The state, by virtue of its historical and political position, has the right in society to withdraw taxes and fees for the exercise of its functions. The withdrawal of a certain part of the gross domestic product in the form of a mandatory contribution by the state in its favor constitutes the essence of the tax.

The function of taxes has not changed in the conditions of the formation of a market economy. Objective social and economic conditions for the development of society, as well as the existence of public interests that can only be satisfied if there is a system of centralized provision of public needs with financial resources, have become the main reason for the tax system in the Russian Federation.

Taxes as a classic form of collecting money in favor of the state arose together with commodity production, the development of the state mechanism, which needed money to fulfill its public needs.

In theory, taxes are considered: first, as a source of financial resources, which is used to ensure the implementation of the main public functions of the state, and second, as a tool for managing influence. It is with the help of the tax method that the state implements the processes of distributing the income created by the society. Taxes are the Foundation of the state revenue system, and their role is defined as fiscal, regulatory, incentive, social, and political.

Tax is a product of simultaneous manifestation of economic and legal relations. The economic essence of a tax is determined by the entire system of production relations (production, distribution, exchange, and consumption). Economic relations and ties should not be borrowed from the previous socio-economic system and not imported from the West, they arise at each historical stage of the state's development independently.

Taxes as an economic category, undoubtedly, Express the relationship of public authorities at different levels with organizations and individuals. The essence of taxation is shown through the prism of

such concepts as "taxes and fees", "methods of taxation", "methods of their calculation and collection from taxpayers".

According to article 57 of the Constitution of the Russian Federation, paying taxes is an obligation of every citizen. Indeed, it is necessary to remember that tax is always a mandatory gratuitous payment established by law and carried out by the taxpayer in a certain amount and within a certain period for everyone who is a taxpayer by law.

Taxes have a number of legal features. Taxes are paid regardless of the financial and financial situation of the payer. Payment of taxes does not depend on the will of the parties to the tax relationship. Taxes are non-equivalent, that is, the taxpayer does not know what they are going to and where. The establishment of a tax is a sovereign right of the state, which is implemented by it through decision-making by the legislative bodies of the country. The exception here is only local taxes and fees, but their list is still set at the present time by the Tax code of the Russian Federation.

It is no secret that such an economic phenomenon as tax originates from ancient times. Even then, the tax was a financial obligation in favor of the state, in the form of a levy, and as a rule it was levied on the peasants, as well as artisans, in favor of the ruling class.

The modern tax system of the Russian Federation has been systematically undergoing significant changes over the past ten years, which forces the legislative bodies to find effective tax solutions that are optimal for all segments of the population.

No state can exist without such an economic Foundation, a basis that is regulated at the legislative level, as taxes. Compliance with its requirements is mandatory for taxpayers. violation of any of the provisions specified in the Tax code of the Russian Federation is a serious illegal act that is punishable by administrative or criminal law.

Signs of tax:

- imperative, which means that the tax subject has no right to refuse the obligation imposed on him to make a part of his income free of charge (according to the law), and in case of failure to fulfill the obligation, the law will follow the sanctions for its compulsory withdrawal;

- change of the form of income ownership, which means that part of the subject's income is transferred to the property of the state

free of charge (the subject of public legal education), depersonalized and used by the state at its discretion;

- irrevocability and gratuitousness of the transferred part of the income, which means that the given part of the income will not be returned to the tax subject and he will not receive any rights, including the right to participate in the distribution of the given part of his income;
- legitimacy, which means not only the recognition of taxes based on legal law, but also their collection only from legal transactions.

In the scientific literature, there are a number of features that characterize the content of the tax. Tax is a type of payment fixed by a legal act of a public authority. The basis of the sign of one-sidedness of the obligation to pay tax is a certain direction of movement of funds from the payer to the state.

The mandatory nature of the tax expresses an imperative categoricity and is characterized by coercion by force of law. This feature is the basis of the constitutional obligation of everyone to pay legally established taxes and fees. The mandatory nature of the tax provides for the impossibility of legally evading its payment, except in cases provided for by the tax code of the Russian Federation.

The non-targeted nature of a tax payment means that it is transferred to funds that are accumulated by the state and used by the state for public services of the company. This means that specific tax revenues are not intended in advance to meet specific government needs.

The purpose of the tax payment is to provide financial support for the activities of the state and municipality. In order to ensure its goals and objectives for managing society, the state, represented by the relevant authorities, carries out systematic and purposeful actions.

However, based on the legal norms of the tax code of the Russian Federation, the following tax features can be distinguished:

- are mandatory;
- paid by individuals or legal entities;
- have individuality and gratuitousness;
- paid in cash.

Tax functions. The role of taxes is shown in their functions. The tax functions that determine their essence are derived from the functions of Finance and perform the same tasks, but in a relatively narrower framework. The functions of taxes reveal their economic

essence, social purpose, and historical role in the development of each state.

According to some scientists, the functions of taxes are directly related to the operation of tax law, to the practical implementation of its regulatory properties, as well as to its role and place in the legal system of the state. In modern conditions, tax functions not only reflect the impact of legal mechanisms on the financial sector, but also actively influence the ordering of tax relations, regulate them, thereby acquiring dynamism.

Traditionally, the following tax functions are distinguished:

- the fiscal function as the main one is that it expresses the public purpose of taxes, that is, the formation of revenues at different levels of the country's budget system, including the budgets of targeted state extra-budgetary funds. Using it, the state forms monetary funds to meet its public interests.

- the economic function involves the use of taxes as a tool for redistributing national income across sectors of the national economy, ensuring the interest of producers and entrepreneurs in the development of various types of activities for the production of goods and services. Using this function of taxes, the state regulates the processes of real production and investment of capital investments.

- the social (distribution) function is an important tool in the sphere of social management of the state, its important role in the redistribution of national income, provides tax incentives for the socio-economic development of the country.

- the control function is to ensure state financial control over the financial and economic activities of organizations and individuals, as well as over the sources of their income, the legitimacy and direction of taxpayers' expenses. The essence of this control is to assess the compliance of the amounts of tax liabilities and tax revenues, i.e. the timeliness and completeness of taxpayers' performance of their duties.

In accordance with paragraph 1 of article 8 of the tax code the term "tax" means mandatory, individually gratuitous payment levied from the organisations and physical persons in the form of alienation belonging to them by right of ownership, economic management or operational management of funds for financial support of the state and municipalities.

In the same article of the Tax code of the Russian Federation, a fee is understood as a mandatory contribution levied from

organizations and individuals, the payment of which is one of the conditions for performing legally significant actions with respect to payers of fees by state bodies, local self-government bodies, other authorized bodies and officials, including granting certain rights or issuing permits (licenses), or the payment of which is due to the implementation of certain types of business activities within the territory where the fee was introduced.

Tax is a mandatory gratuitous payment (contribution) established by law and carried out by the payer in a certain amount and within a certain period. As you know, all taxes are credited to the budget of the appropriate level and depersonalized in it. In this way, any tax differs from all kinds of fees, which are also mandatory for payers of fees to the budget of the appropriate level, but should be used only for the purposes for which they were collected.

State duty, in contrast to tax — is a payment for services rendered to the payer, so there is a need for proportionality between the cost of the service and the payment for it. All taxes, fees, duties and other payments feed the budget system of the Russian Federation.

In addition, there are state extra-budgetary funds, the revenue part of which is formed by the employer's target deductions-insurance payments.

Currently, the Russian tax system is predominantly fiscal in nature, which makes it difficult to implement the incentive and regulatory principles laid down in the tax. The state's withdrawal of a certain part of the gross domestic product (GDP) in favor of the society in the form of a mandatory contribution, which is carried out by the main participants in the production of GDP, is the essence of the tax.

Taxes are one of the main elements of the mechanism of the state, without which it is simply unthinkable to purposefully develop the economy of the country taking into account the interests of a particular society.

In addition to the financial role, the tax system is also used for the economic impact of the state on social production, its dynamics and structure.

As in all other modern States, as in the Russian Federation, the tax system is extensive.

Taxes in the Russian Federation are levied on both individuals and foreign citizens, stateless persons, and Russian and foreign organizations.

Tax is a complex economic and legal category, but at the same time it has a clear systematization, logical construction of all elements that interact with each other.

Tax elements determine the characteristics of the tax liability, which is extremely important for participants in tax relations, and their formalization at the legislative level is a necessary condition for the legitimacy of the demand for payment of tax by the state and, as a consequence, for the normal existence of the taxpayer's obligation.

The obligation to pay a tax is established by the Constitution of the Russian Federation and requires every citizen to pay it, which is supported by coercive measures.

A feature of the tax should be considered its movement only in one direction – from the taxpayer to the state budget. In this situation, the state becomes a kind of channel for the redistribution of funds between all members of society, regardless of the amount of individually paid taxes. And, thus, we can agree with some scientists who argue that the public nature of taxes causes a public danger of tax offenses, which is expressed primarily in violation of the financial interests of the state.

Therefore, the legal perception of the tax from the point of view of the transfer of ownership determines the main goal (task, purpose) of tax law – the achievement and legal regulation of the balance of private and public property relations.

The tax should be considered as a means of regulating the financial relations of the taxpayer and the state. Taxes are inherently an attribute of the state. Thus, the analysis of the essence of the tax involves the study of the duality of its content and the external legal form of manifestation. It can be argued that the tax, on the one hand, is an economic category and at the same time a specific form of legal relationship that is fixed in the legislative order when filling the state Treasury with revenues.

All of the definitions, though differ in some details, are United in one thing: taxation is a form of alienation of property; right of ownership comes first in relation to the right of a state to require rejection of the property tax.

This position is fundamental for all tax legislation. In our opinion, we can agree with this point of view.

The essence of taxes and fees in a market economy

Historically, taxes in Russia have been compulsory. This feature is also present in the definitions of tax and collection in the Tax code

of the Russian Federation. Tax, as noted above, is a mandatory, individually gratuitous payment levied from organizations and individuals in the form of alienation of their property rights, economic management, and operational management of funds for the purpose of financial support for the activities of the state and municipalities.

Unfortunately, the definitions of taxes and fees given by the legislator are not determined by economic relations or the role of the state, but are simply based on power relations both in establishing and imposing them.

The economic essence of a tax is determined by the entire system of production relations (production, distribution, exchange, and consumption). Economic relations and connections should not be borrowed from the previous socio-economic system and not imported from the West.

The analysis of the essence of tax as an economic category is based on the study of the laws of expanded reproduction and its individual phases, especially the distribution and redistribution of the monetary form of value. Economists consider the tax as an integral element of expanded reproduction and a factor in the growth of economic potential.

In our opinion, the study of the essence of the tax should take place not only as an objective economic category, but also as a specific form of legal relations between taxpayers and the state. From this we can conclude that taxes are not only an economic and legal category, but also a social one. Taxes are also a form of reflection of public consciousness in the form of tax flows, so taxes and the tax system must take into account the mentality of the nation, the ethics of relations, and the psychology of the individual.

The study of legal tax forms draws us to the theory of state and law. The initial basis of methodological research on tax problems is determined by the combined provisions of economic laws and laws formulated by the science of state and law. From these positions, the composition and structure of tax relations are justified.

The legal nature of taxes is related to the existence of the state. It determines social needs, including their structure. Tax systems in different countries differ from each other: by structure, set of taxes, methods of their collection, tax rates, fiscal powers of different levels of government, tax base, tax benefits. This is natural, since tax systems have evolved and continue to evolve under the influence of different economic, political and social conditions.

As economic and social relations develop and become more complex, the state expands its participation in the lives of citizens, its expenses increase, and therefore it is forced to find ways to obtain additional income. The conduct of constant wars, the maintenance of the army both in war and in peace, and many others all required appropriate funding. The increase in spending has led to the fact that taxes are gradually becoming the main type of government revenue.

During the period under review, the tax is an individually non-equivalent collection of funds, either by the right of the state or by a legally fixed right, for the purpose of forming a monetary Fund used for the performance of the state's functions. Tax as a specific form of compulsory withdrawal of a part of the company's total income to the state Treasury reflects all the advantages and disadvantages of a specific economic space and a specific system of state structure and management.

The legal characterization of taxes and fees is greatly influenced by the legal regime of the elements of the tax or levy. Any law that establishes a tax usually contains the same tax elements. The legal structure of each tax law is the same in form. When setting a tax and levy, their main elements are usually determined. According to

The legal properties of a tax include the following characteristics:

- the unilateral nature of the establishing of the tax;
- individual gratuitousness of the tax. The tax is charged without counter-satisfaction;
- irrecoverability of the tax. This feature assumes the transfer of all tax payments to the state;
- the tax collection process is enforced. Due to this property, the state has a guarantee of receiving tax revenues. Moreover, the enforcement mechanism is activated only when there are cases of tax violations

The term "tax" means mandatory, individually gratuitous payment levied from the organisations and physical persons in the form of alienation belonging to them by right of ownership, economic management or operational management of funds for financial support of the state and municipalities.

Thus, we can draw the following conclusions:

1. Tax – historical category emerged, mediating the process of socialization is necessary for society part of individual income (socialization needs), due to the level of development of economic relations, the degree of state influence on the economy, the

introduction of elements of civil society and development of democracy;

2. Taxes are inherently integral to the state, the development and change of forms of which has always been accompanied by the transformation of tax systems;

3. Despite the relationship between taxation and the state, historically, the primary reason for the existence of tax relations was the need to redistribute part of the income to meet national needs. The state should not be considered as the root cause, the initial condition for the existence of the tax; it only invested the redistributive relations of value in tax in accordance with a specific historical stage of development of the economy and the state itself;

4. The need to combine efforts to meet the very first social needs (countering the forces of nature, external enemies, urban planning, maintenance of the disabled) explains the reason for the existence of the tax as such;

5. There are a number of stages in the formation of ideas about the nature of taxation: tribute from the defeated people, sacrifice, rent for the use of land, gifts, gifts to the head of state, assistance to the state, the legal obligation of citizens to the state, the "price" of state services, a means of ensuring individual needs through public, a tool for socialization of the individual.

Thus, the analysis of the essence of the tax involves the study of the duality of its content and the external legal form of manifestation. Tax is an economic category and at the same time a specific form of legal relationship that is fixed in the legislative order when filling the state Treasury (budget) with revenues.

Taxes are a necessary link in economic relations in society from the moment the state was created. The development and changing forms of government are always accompanied by a transformation of the tax system. In modern civilized society, taxes are the main form of state revenue. In addition to this purely financial function, the tax mechanism is used for the economic impact of the state on social production, its dynamics and structure, and the state of scientific and technological progress.

Taxes have been known for a long time, even at the dawn of human civilization. Their appearance is associated with the very first social needs.

There are three major stages in the development of tax collection forms and methods. At the initial stage of development from

the ancient world to the beginning of the middle ages, the state does not have a financial apparatus for determining and collecting taxes. It only determines the total amount of funds that it wants to receive, and assigns the collection of taxes to the city or community. Very often it resorts to the help of buyers. At the second stage (XVI — early XIX centuries), a network of state institutions, including financial ones, appears in the country, and the state takes over some of the functions: it sets a quota for taxation, monitors the process of collecting taxes, and defines this process more or less broadly. The role of tax payers in this period is still very large. And finally, the third, modern stage - the state takes over all the functions of setting and collecting taxes, because the rules of taxation have already been developed. Regional authorities and local communities play the role of assistants to the state, having some degree of independence.

Among the economic levers that the state uses to influence the market economy, taxes also play an important role.

In the conditions of market economy any state widely uses tax policy as the certain regulator of influence on the negative phenomena of the market.

Taxes, like the entire tax system, are a powerful tool for managing the economy in market conditions. Tax laws and regulations contain the main economic and legal parameters that provide a comprehensive legal regulation of the tax method in the management of the economy and public finances.

State tax administration and tax control as part of state administration and financial control in General differ from other forms of management and control in that their object is different types of taxes and the organization of the tax payment system and tax legal relations in General.

The tax authorities of the Russian Federation, in accordance with the legislation, organize work and perform the main functions to ensure the correctness and timeliness of tax payments to the state budget, prevent tax violations and bring to justice violations of tax legislation.

The tax authorities of the Russian Federation are a unified system of management and control over compliance with tax legislation. The main functions of tax administration and control are aimed at ensuring the correct calculation, completeness and timeliness of making taxes and other mandatory payments to the

relevant budget, as established by the legislation of the Russian Federation and its subjects.

Bodies of the Ministry of internal Affairs of the Russian Federation and customs authorities are also directly involved in tax control. They are obliged to provide practical assistance to employees of state tax inspections in the performance of their official duties, ensuring that measures provided for by law are taken to bring to justice persons who violently interfere with the performance of their official functions by employees of tax inspections.

The application of taxes is one of the economic methods of management and ensuring the relationship of national interests with the commercial interests of entrepreneurs, enterprises, regardless of departmental subordination, ownership forms and organizational and legal form of the enterprise. With the help of taxes, the relationship of entrepreneurs and enterprises of all forms of ownership with state and local budgets, with banks, as well as with higher-level organizations is determined. With the help of taxes, foreign economic activity is regulated, including attracting foreign investment, and self-supporting income and profit of the enterprise are formed.

In the transition from the administrative - policy management to economic increase dramatically the role and importance of taxes as a regulator of the market economy, the promotion and development of priority sectors of the economy, through taxes, the state can conduct a vigorous policy in the development of high-tech industries and the elimination of unprofitable enterprises.

The tax system in the Russian Federation was practically created in 1991, when a package of draft laws on the tax system was adopted. Among them " "on the basics of the tax system in the Russian Federation" "" on the income tax of enterprises and organizations" and others. These laws established a list of taxes, fees, duties and other payments that go to the budget system, as well as defined the rights and obligations of payers, as well as the rights and obligations of the tax authorities themselves.

The formation of business relations in Russia, the diversity of ownership forms, and the establishment of universally recognized principles for the protection of human rights all require tax regulation to adopt ways and approaches that are dictated not only by the needs of the state, but also by the laws of the market economy.

1.2. Types of taxes and methods of their classification

Tax classification is a system of grouping taxes by certain characteristics. Tax classification has not only a scientific aspect, but, above all, a practical orientation. It is worth saying that there are different approaches to tax classification among scientists. However, generalizing them, we can identify a number of characteristic features that most fully disclose the tax system.

You can select the following tax attributes::

- hierarchy of the level of power or management;
- object of taxation or object of withdrawal;
- full rights to use tax amounts;
- the source of payment of the tax;
- subject of tax payment;
- method of withdrawal of income;
- method of taxation (at the rate);
- method of taxation;
- purpose (function) of the tax;
- the nature of tax rates, etc.

The main type of state revenue, as we know, is taxes, since they give the largest part of the revenue to the budget. Taxes are the main source of revenue for budgets in all market economies.

Taxes are very diverse in their types and form a whole branched system. At the same time, each tax occupies a clearly defined place and performs its role. Attempts by legislators to reduce the number of types of taxes were not successful, because it is more convenient for the government to collect a lot of smaller taxes than one large one - with this approach, tax collections in General will become less noticeable and tangible for the population.

Currently, the types of taxes and fees are very diverse. And they can be classified according to various characteristics. All taxes in force on the territory of the Russian Federation are divided into three main types, depending on the level of their establishment:

- Federal
- Regional
- Local

Federal taxes are established, cancelled or changed by the Tax Code of the Russian Federation. They are required to be paid on the entire territory of the Russian Federation.

Regional taxes are also established by the Tax Code of the Russian Federation, and are also required to be paid, only on the entire

territory of the relevant subjects of the Russian Federation. The right to introduce or cancel regional taxes is vested in the Government of each of the subjects of the Russian Federation, and only on its territory, as well as the Government is entitled to change certain elements of taxation in accordance with current Federal legislation.

As for local taxes, they are regulated by the legislative acts of Federal authorities and the laws of the subjects of the Russian Federation. In contrast to the previous levels, local governments are given the right to impose or cancel local taxes and fees on the territory of a municipality in accordance with the Tax Code of the Russian Federation.

Classification of taxes depending on the level of establishment

Federal taxes are established and enforced by the Federal body of representative power - the State Duma of the Russian Federation in the form of a Federal law throughout Russia. The list of these taxes and their rates are uniform throughout the territory of the Russian Federation and cannot be changed by the state authorities of the subjects of the Russian Federation or by local authorities.

According to article 13 of the tax code of the Russian Federation, Federal taxes include:

- value added tax;
- the tax to incomes of physical persons;
- corporate income tax;
- excises;
- tax on extraction of mineral resources;
- state duty, etc.

Taxes of subjects of the Russian Federation (regional) – taxes which are established by the tax code, however, are enacted by the legislative bodies of state power of subjects of the Russian Federation and shall be paid by the taxpayers on the territory of the corresponding subject. For example, transport tax, tax on assets of organizations.

- tax on property of organizations;
- transport tax;
- tax on gambling business.

Local taxes are taxes that are set by the tax code of the Russian Federation, but are imposed by representative local government bodies and are subject to payment on the territory of the relevant municipality.

- land tax;
- tax on property of physical persons.

trade fee.

Depending on the subjects of taxation, taxes are divided into:

1. Taxes paid by legal entities:
 - income tax;
 - tax on the property of organizations.
2. Taxes paid by individuals:
 - tax on income of legal entities;
 - property tax for individuals.
3. Mixed taxes paid by organizations and individuals:
 - land tax;
 - transport tax.

It is worth noting that in addition to the traditional classification, which is enshrined in article 12 of the tax code of the Russian Federation, there are other grounds. Classifying features include:

- method of collection;
- belonging to a certain level of management;
- subject of taxation;
- method and source of taxation;
- the nature of the bid applied;
- pattern of use;
- assignment of tax payments.

Let's look at the basis of tax classification in more detail.

The classification of taxes on a territorial level

- value added tax;
- excises;
- the tax to incomes of physical persons;
- corporate income tax;
- water tax, etc.

Classification of taxes depending on the form of taxation

Based on this classification taxes are divided into:

- progressive, when the "severity" of taxation increases along with the growth of income. This group of taxes should include, first of all, transport tax, property tax;
 - proportional-the "severity" of taxation remains unchanged when the size of the object changes. These include: value added tax, advertising tax)
 - regressive-the "severity" of taxation decreases following an increase in income or other taxable object, such as-state duty payable in courts.

Classification depending on the form of collection

– direct-these taxes are set directly on the income or property of the taxpayer, i.e. this monetary relationship arises directly between the taxpayer and the state. An example of such a tax is the land tax, taxes on personal income, and corporate income tax. In this case, the basis for taxation will be the possession and use of income.

– indirect-these taxes are imposed on goods and services in the form of a surcharge to the price or tariff. For example, the owner of an enterprise that produces goods sells them at a price that takes into account the surcharge and pays the corresponding tax amount to the state from the proceeds. In this case, the buyer is the payer of the indirect tax, and the owner is the collector.

Direct taxes allow you to manage the country's economy. They have a selective effect on industries and help create better conditions for organizations to work in areas that require state support. They can also create unfavorable conditions for areas of the economy, the development of which is unacceptable for the state. Direct taxes include, for example, corporate income tax, which is paid from the profits of various organizations, banks, and companies.

Direct taxes in turn can be subdivided:

– personal ones that are paid from the actual income received (profit);

– on real taxes that are imposed not on the actual but the estimated average income of the taxpayer received in these economic conditions from a particular subject of taxation; real taxes are imposed primarily on property.

Indirect taxes. The amount is determined by the premium to the price of the product. Directly depends on the income. Indirect taxes can be divided into several types: VAT, excise taxes, customs duties, and others.

According to the time of payment of taxes and fees, they can be divided into two groups: planned and advance payments, followed by their recalculation, according to actual data.

Having considered such a component of the tax system as taxes and fees, we can conclude that they are the main item of budget revenue. Taxes are funds that are forcibly withdrawn by the state or local authorities from individuals and legal entities that go to the state or local budget, since they are necessary for the state and municipalities to perform their functions.

1.3 Legal mechanism of taxation and its elements

A stable tax system can be created only on a serious theoretical basis, taking into account the specifics of economic relations in society, the created production and scientific potential.

The basic principles and principles of taxation are enshrined in Russian legislation based on the Constitution of the Russian Federation and the Tax code of the Russian Federation.

1. Each person must pay the statutory taxes and fees.
2. Taxes and fees may not be discriminatory.
3. Taxes and fees must have an economic basis and cannot be arbitrary.

4. It is not allowed to set taxes and fees that violate the only economic space of Russia.

5. Federal taxes and fees are set by Federal laws, while laws that impose new taxes or worsen the taxpayer's situation do not have retroactive effect.

6. When setting taxes, all elements of taxation must be established.

7. All unremovable doubts, contradictions and ambiguities of legislative acts on taxes and fees shall be interpreted in favor of the taxpayer or payer of fees.

Taxes are mandatory payments to budgets that make up the main part of state and municipal revenues, paid by various entities in accordance with the procedure established by law, within a certain time frame and in a certain amount.

So, taxes are mandatory payments of individuals and legal entities to the state budget at all levels with the terms established by the current legislation. The totality of all taxes in the country forms a tax system that is based on legislative acts. It is these normative legal documents that establish the main components of the tax.

Tax and non-tax revenues of the budget of the Russian Federation are the main sources of filling the budget of all developed and civilized countries, including the Russian Federation. According to the classification of budget revenues of the Russian Federation they are divided into tax and non tax revenues:

The main part of the budget is filled exclusively by paying taxes of all types and types that comply with the tax and budget legislation of the Russian Federation. If we talk about budget replenishment, then according to the needs of regions and municipalities, part of these revenues remains in their local budgets, to Finance local projects,

capital investments, and salaries for public sector employees. This part of income is called fixed, because it is approved by the budget and tax codes, and can only be changed if the basic laws are changed. Revisions of such positions entail changes in several areas of the economy and social security.

There are also regulatory revenues in the budget. Like fixed income, this is part of the deductions that are sent to the local level. However, there is an important difference, it is redirected and at the additional request of local administrations. In fact, these are additional subsidies, the need for which is determined by the government of the Russian Federation on the recommendation of local authorities. This can be deductions directly from the Treasury or additional interest in fixed income. This part of local budgets can be temporary for several years or permanent if the region or region is subsidized.

Non-tax revenues. This category of revenue is rather administrative, it includes:

- * income from state and municipal property;
- * income from the sale of land and intangible assets;
- * administrative fees and charges;
- * penalties;
- * compensation for damages, etc.

These are the revenues that state bodies receive when managing local, regional, and Federal subjects. Here, too, there are two types of revenue fixed and regulatory revenue. To the same extent and under the same conditions as tax revenues. I must say that everything related to the budget, its content and distribution, is interesting only to those who belong to the budget sphere of activity.

When setting a tax, as a rule, its main elements are determined. According to the Tax code of the Russian Federation the following elements must be defined when setting a tax:

- taxpayer;
- object of taxation;
- tax base;
- tax period;
- tax rate;
- tax calculation procedure;
- procedure and terms of payment.

Based on the provisions of article 3 of the Tax code of the Russian Federation, we can safely say that the tax is considered established only when taxpayers and elements of taxation are defined.

Article 17 of the tax code of the Russian Federation supplements the provisions of article 3 and discloses the mandatory elements of the tax under which it will be considered established, namely:

A tax subject is a natural or legal person who is legally obligated to pay tax. The object of the tax is the income or property on which the tax is calculated, and the source of the tax is the income from which the tax is paid.

- the object of taxation characterizes a legal fact whether it is an action, event or state in relation to the subject of taxation, which in turn causes the emergence of the subject's obligation to pay tax;

- the tax base is the value, physical or other characteristic of the object of taxation;

- the tax period describes the period after which the taxpayer pays advance payments on the tax and as a result provides the appropriate reporting;

- tax rate – the amount of tax accruals per unit of measurement of the tax base;

- the procedure for calculating tax is a set of certain actions of the taxpayer and other persons to determine the amount of tax to be paid to the budget for the tax period, based on the tax base, rate and tax benefits;

- procedure and term of tax payment - a set of rules by which the tax is transferred to the budget within the established time frame.

This leads to the conclusion that only with the entire set of mandatory elements of taxation, the taxpayer's obligation to pay tax can be considered established. It should be noted that the elements that are assigned the "mandatory" status are by their nature universal and imperative.

However, in addition to the mandatory elements of the tax, there are also optional elements that complement them, that is, the presence of the latter is not necessary when setting the tax, but it is possible. In their absence, the tax can not be set. These optional elements usually include:

- tax refund procedure – a case in which the amount of tax deductions exceeds the total amount of tax, and the difference received is subject to compensation (offset, refund) to the taxpayer;

- tax benefits and grounds for their application-exemption of an individual from paying tax on certain property or from a certain amount;

- reporting period – the period after which the taxpayer pays advance payments for the tax and provides relevant reports;

- tax recipient - the entity to which the tax amount is intended.

The combination of optional elements of the tax allows you to better disclose its internal structure and make it more understandable for taxpayers.

The elements of the tax include also the unit of taxation. The reasons for using tax benefits may be specified.

The tax structure is defined as a set of its elements.

The tax rate used as an instrument of state tax policy is divided into average, marginal, effective, preferential, and zero. The average tax rate is the ratio of total tax to taxable income. The marginal tax rate shows the ratio of the increase in taxes paid to the increase in income. The effective tax rate is equal to the partial division of additional income payable in the course of economic activity by the amount of income received as a result of the same activity.

Comparing the average tax rate with the income, it is possible to define the following methods of implementation of the tax: progressive in which the observed rate increases with increasing earned income; regressive, providing for a reduction in rates with increasing income; proportional, ensuring the permanence rates regardless of income earned in a particular period. When comparing the application of these methods, you can see that a progressive tax system can lead to tax evasion, and payers will do everything possible to reduce their income. This is achieved by regulating the volume of expenditures, and often everything happens within the framework of the current legislation because of its imperfections.

A striking example of applying an effective tax rate is gift transactions, after which the tax authorities recalculate the tax paid. And then the tax rate will be slightly different from the original one. The question of the size of the tax rate is constantly the subject of discussions of scientists, politicians and economists. Thus, followers of the Keynes theory argued that the decline in aggregate demand will occur at a high level of taxes. As a result, the state has reduced prices and dampened inflation.

The other side of these disputes, which supports the theory of "supply economy", proves the opposite. High taxes can increase the expenses of business entities, which, in turn, shift them to the final consumer in the form of inflated prices and increased inflation.

The legislation of the Russian Federation provides for a large number of taxes and their corresponding rates. Competent state policy in the aspect of their approval determines the effectiveness of the

budget policy and the development of the national economic system as a whole.

In the course of studying the methods and procedure for paying tax, as well as the timing of tax payment, it can be concluded that these elements of taxation are an integral part of tax law, which establish a significant duty of the payer to pay taxes. Without these elements, it would not be possible to collect mandatory, individually determined payments from organizations and individuals in the form of alienation of their property rights, economic management, operational management of funds for the financial support of the state and municipalities, which means that funds would not be received in the state Fund, and it would not be possible to carry out various social programs that are so important for all segments of the population.

The procedure and methods of paying the tax are regulated by law. This element of the tax law determines the direction of payment, the means of paying the tax, the payment mechanism, and the features of payment control. There are four main ways to pay tax: 1) payment by Declaration; 2) payment at the source of income; 3) cadastral method of payment; 4) payment in the process of consumption or use of property.

Deadlines for paying taxes and fees are set for each tax; they are determined by the calendar date or expiration of the time period, as well as an indication of the event that should occur or occur. Depending on the terms of payment, there are fixed-term and periodic calendar taxes. The term "arrears" is linked to the urgency of tax payments. Changes in the payment term of the tax and fee can be made in the form of deferrals, installments and investment tax credit.

The General procedure for paying taxes is regulated by the Tax code. If the tax and fee are paid in violation of the deadline, the taxpayer pays penalties. Failure to perform the duty to pay the tax is the basis for applying coercive measures. Tax collection is made from an individual in court, and from organizations, as a rule, in an undisputed manner.

The methods, procedure, and timing of tax payment have made a significant contribution to the creation of legislation on taxes and fees, and to the emergence of a tax jurisdictional system.

In tax law, of course, everything is interconnected, if there is no system of elements of taxation, this chain in the tax system would end.

The procedure for paying tax is the procedure for making or transferring tax payments to the budget; one of the main elements of

taxation that must be defined in the act of legislation on taxes and fees in order for the tax to be considered established. The rules for establishing the procedure for paying the tax (fee) are set out in article 58 of the tax code of the Russian Federation.

The tax payment procedure is an element of the tax law, and thus involves the following issues:

* direction of payment, i.e. to the Fund (budget or extra-budgetary) to which this tax is paid;

• means of payment of tax, i.e. in currency; as a rule, the tax is paid in the national currency;

• payment mechanism, i.e. in cash or non-cash (to the collector's cash register or to the budget account through the Bank);

* control over tax payment.

According to article 58 of the tax code, the General procedure for paying taxes and fees is as follows:

1. Payment of tax is made by a single payment of the entire amount of tax or in another manner provided for by this Code and other acts of legislation on taxes and fees.

2. The amount of tax to be paid is paid (transferred) by the taxpayer or tax agent within the established time frame.

3. Tax is paid in cash or non-cash.

The specific procedure for paying tax is established by the tax legislation for each tax.

According to article 58 of the tax code, the tax payment may be partial or full. Tax payment can be made in cash or in non-cash form. However, the tax code of the Russian Federation also allows the possibility of paying taxes in foreign currency. However, this option is only available if the taxpayer is a foreign organization.

Basically, tax is paid through the Bank on a payment order. In other cases, it can be made by transferring the payment through the cash register of the local government, village or village Council, communication Department, etc.

Tax payment methods

There are four main ways to pay tax:

• payment of tax on Declaration;

• cadastral way of payment of the tax;

• payment of tax on notification;

* payment of tax at the source of income.

Payment of tax on the Declaration occurs as follows.

The taxpayer is obliged to submit a statement of their tax obligations to the tax authority within a certain period of time (established by the tax code of the Russian Federation). On the basis of this Declaration, the tax authority calculates the tax and issues a notice of payment to the taxpayer.

In the cadastral method of tax payment, the tax is levied based on external indicators of the estimated average return on the property.

The peculiarity of this method is that, since the property is taxed on the basis of external signs of the expected return, the moment of payment of the tax is absolutely not related to the moment of receipt of income. When paying the tax, in this case, a fixed term of payment is established.

As for the payment of tax on notification, this method of payment is used when the duty to calculate the amount of tax is assigned to tax or other public authorities that are not tax agents. In this case, these authorities send a notification to the taxpayer, which indicates:

- * calculation of the tax base;
- the basis for payment of the tax, its size;
- deadline for payment of the tax.

The obligation to pay arises not earlier than the date of receipt of this notification by the taxpayer.

In the latter case, when paying tax at the source of income, the moment of tax payment precedes the moment of receipt of income (which distinguishes this method of paying tax from the method of paying tax on the Declaration). The taxpayer receives a portion of the income minus the tax calculated and withheld by the accounting Department of the organization or the entrepreneur making the payment.

This type of tax is also called advance taxes, because with this method of paying the tax, the taxpayer advances the state, paying it before he received income.

All information about the terms of payment of taxes and fees is contained in article 57 of the Tax code of the Russian Federation. This article reflects the following:

Depending on the terms of payment of taxes, there are fixed-term and periodic-calendar ones.

Urgent payments can include, for example, a state fee. Periodically-calendar terms are also divided into decadal, monthly, quarterly, semi-annual and annual. These include: excise taxes, VAT, personal income tax, property tax, and corporate income tax.