

Modern Concepts of Formation and Development of Tax Capacity of the Region

Violetta Victorovna Roschupkina

North Caucasian Federal University, Pushkina Street, 1, 355000, Stavropol, Russia

Abstract. The existing budgetary tax legislation and the developed system of the interbudgetary relations considerably limit possibilities of the territory at establishment of indicators of profitable base of the regional budget and predetermine a budgetary tax policy orientation. In the theoretical relation tools and ways of accumulation of budgetary and tax resources of the territory should be defined as the mechanism of formation of tax capacity of the region. Strategy of formation of tax potential – set of perspective actions and ways of the solution of the tasks connected with development of budgetary and tax system, improvement of the tax legislation, expansion of tax base, minimization of "shadow" activity of tax agents. Tactics of formation of tax potential – set of the current actions of a tax policy and ways of the solution of the short-term tasks connected with management of tax base, regulation of the relations of tax authorities and taxpayers, control of overall performance of tax authorities, development of actions for decrease in level of a shortage and debt on tax payments in the budget. Tactical and strategic problems of formation of tax capacity of the region allow to develop now measures of decrease in tax loading at taxpayers.

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1. Introduction

Features of formation of tax potential at the present stage of development of the economic relations are shown in the maintenance of the interbudgetary relations, operating system of tax tools, a condition of the budgetary tax legislation.

Leaning on definitions of strategic and tactical planning of financial development of the region [1], it is possible to assume the following version of the Concept of formation of tax capacity of the region.

1. The concept is made on the basis of the hierarchical principle.
2. The concept of formation of tax potential represents continuous process which is subject to continuous adjustment.

Institutional theories, their modern development, allow to develop essentially new relation to tax categories [2]. Taxation institute as the most difficult category which has developed on the basis of the scientific financial directions, has the independent development and is used as a conceptual element in the theories reflecting provisions of development of the tax relations. The concept of tax potential isn't an exception, a tax, its functions and backbone essence underlie formation of indicators of an assessment of tax potential.

Optimum distribution of powers in the institutional theory reveals Kouz's theorem [3]. In relation to distribution of tax powers between power levels the right of distribution of resources the most interested and effective owner will possess.

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2. Main part.

As the key parameters necessary for creation of the concept of formation of tax potential the following modules are chosen: regional tax base, tax obligations, data on receipt in the budgetary system and a share of each tax in total amount of receipts.

The concept includes a number of the provisions directed on ensuring stability of development of budgetary and tax opportunities of the region, proceeding from idea of mutual determinancy of a level of development of tax capacity of the region a condition of its interbudgetary relations, focusing and allowing further to carry out forecasting of trajectories of development of mesoeconomic system based on a paradigm of innovative and institutional development.

The concept of formation of tax potential, according to the author, – system of the constructive principles defining the directions of use of strategic and tactical decisions within management of tax system of the region. The concept demands observance of stability of regional tax system. The considered concept, first, expands a field for realization of the general federal tax and regional tax policy; secondly, creates new opportunities for achievement of priority strategic tasks; thirdly, promotes prospect expansion in actions of government bodies of the power and management.

The offered Concept is a component of the Concept of financial self-reliance of the region and its purpose is priority planning of actions of the regional and federal authorities on ensuring tax independence of the territory.

Within the concept of formation of tax capacity of the region the interrelation analysis between tax independence and stability of development of budgetary and tax opportunities of the region is of interest.

Relying on opinions of the Russian economists, we will note that the tax capacity of the region is characterized by security with tax bases for calculation of this or that tax, in particular, the sum of the taxable profit got by all registered enterprises; volume of the income of individuals; the cost added in the course of production; property cost, existence of these or those natural resources.

The basic principles of distribution of tax powers are rather in detail stated in Musgrave's work.

1) the taxes possessing the least mobile base, it is necessary to assign to local (regional) level of public administration (self-government);

2) powers on regulation of taxes with the progressive rates, imposed for redistribution of the income, have to be assigned to federal (national) level of the power [4];

3) powers on regulation of the taxes, capable to carry out stabilization function, have to be assigned to the federal authorities. At the same time it is necessary that subnational taxes were steady in relation to phases of a business cycle;

4) powers on the taxation of unevenly distributed tax base have to belong to the federal authorities;

5) collecting from users is applicable at all levels of public administration. Thus Musgrave notes that opportunity to establish close connection between a payment for the public benefits and their receiving exists rather on subnational, than at federal level [5].

Fixing of the most part of tax powers to national (federal) authorities and parallel transfer of part of the income on subordinate levels of management in the form of transfers lead to communication loss between regional expenses and their financing. This factor can lead to noticeable losses in economic efficiency.

It is important to emphasize that the bases to decentralization of account powers exists more, than to decentralization of tax powers. Application of collecting from the users allowing unambiguously to coordinate expenses and the income of the state, is significantly limited. All this leads to emergence of a vertical fiscal gap (vertical fiscal gap) in multilevel budgetary system, i.e. to discrepancy of account

powers and profitable sources. The leading role in elimination of a vertical fiscal gap is played by the interbudgetary grants.

From this it follows that the fragmentariness and unevenness of distribution of financial resources will result in unevenness of distribution of tax loading between macroregion territories, in particular subjects of the federal district.

The main condition of realization of a tax policy of economic growth is existence of sufficient tax resources (in particular tax base) for implementation of functions the management which are within the competence of regional authorities. Existence of tax resources in the region in sufficient volume increasingly becomes the result of management of regional process of economic development guaranteeing performance by the authorities of the functions on ensuring consecutive increase of level and quality of life of the population.

The second: potentially possible tax base of the region in case of optimum use of all natural, demographic, production and other factors and resources. Let's call further it is optimum tax base.

At definition of tax base of subjects of the Russian Federation and an assessment on this basis of tax potential the system of the indicators defining tendencies of development of a macroeconomic situation in the region, and also influence of branch and regional factors and the developed structure of the financial streams influencing a condition of tax base and prospect of its development is used.

All set of factors can be classified by an emergence source on two groups: external, arising out of the region, and internal. The concrete region can't render any considerable influence on external factors which in turn have strong impact on tax base of the region. Internal factors are sufficiently subject to influence of regional legislative and executive power.

The concept of efficiency of tax base of the region is absent now. In view of the fact that to estimate it in value terms it isn't possible because of heterogeneity of the components which are a part of tax base, as this indicator it is possible to consider the size of real tax revenues on one inhabitant of the region [6].

Smaller tax base of the region, but considering specifics of this territory nondirectional on its real: "the economy sector, can give bigger effect in the form of tax revenues. Besides, when forming tax base of the region profitability of territorial property of the region and the budgetary efficiency, quality of production and social infrastructure and needs for technological updating of branches of the region, resource base, transport security are considered.

Thus, having analysed influence of various factors on formation of tax base of the region, it is possible to draw a conclusion that the following key blocks have essential impact on process of formation of tax capacity of the region: the standard and legislative; the economic; the budgetary [7].

The first block – standard and legislative which treat the tax legislation, structure and powers of tax authorities, system of tax control and that is especially important for an assessment of tax potential, tax rates. Thus the standard block is differentiated at federal, regional and municipal levels.

At regional level the standard block is defined by a complex of the basic provisions erected in a rank of the standard and legally issued requirements and rules which observance is obligatory for all subjects of the tax right of the region.

The second block – economic, connected with the key macroeconomic parameters of development of real sector of the economy influencing development of tax base of the region and tax loading as a whole on branches of economy.

The third block – changes occurring in the budgetary tax legislation in assignments of taxes in different levels of budgets, standards of tax assignments are differentiated on levels of the budgetary system [8].

As a whole, formation of tax base of the region which basis is objective determination of tax capacity of the region, can't successfully be predicted and develop according to approximate scenarios; bases of this process have to correspond to economic conditions, social conditions and requirements of development of production base of the region.

The resource capital of the region is measured by the potential of objects of property, the possession and order relations material and non-material resources assets, control level over the financial streams formed in the course of capitalization of these resources assets, the sizes of the income and budgets of households. Tax resources are the most mobile type of resources of the region and are formed in a regional economic circulation by federal and regional institutes of public administration and include:

a) a stream of pure taxes (a difference of taxes and transfer payments) which the population of the region deducts from the income in federal and regional bodies of a financial system of the country;

b) the public expenditures which represent government procurements of goods and the services which are carried out by federal and regional governing bodies. This type of expenses increases cumulative demand in the regional market of final

goods and services, providing that growth of volumes of realization of a cumulative regional product.

Basic component of tax resources of the region are budgetary tax revenues. More than a half of the income of the regional budget is formed at the expense of tax revenues in which more than 25% make a profit tax of the enterprises and the organizations, about 5% - a payment of the enterprises for using the natural resources, about 4% - a tax on the cumulative income of businessmen [9]. The structure of financial resources includes the tax and non-tax income of regions (territorial subjects of the Russian Federation), financial transfers, loan resources (sources of financing of the budgetary surplus).

The basic elements characterizing tax potential, act as the instrument of formation of tax independence of the region.

For realization of tax independence of regions various forms of the interbudgetary relations are used, the mechanism which is intended for resolution of conflicts between decentralization and centralization of the property and budgetary rights, i.e. contradictions when fixing profitable and account powers between power levels turns on.

3. Conclusion.

Available problems of realization of tax independence of the territory in modern conditions can be divided into two groups. The first problems of ensuring financial stability on the basis of strengthening of tax base of budgets of regions at the expense of improvement of system of the taxation, strengthening of control of payment of taxes make, stimulations of expansion of tax base.

The second is made by problems of sufficiency of tax resources for implementation of profitable obligations and increase of management efficiency by the last.

For this purpose it is necessary to provide necessary initial conditions to authorities at each level for the greatest possible mobilization of own tax resources. Without strengthening of the tax base assuming, including, considerable expansion of tax powers of regional authorities, it is impossible to speak about providing a real tax autonomy of subjects of federation [10].

It, in turn, can depend on level of a tax component in the income of the budget, level of the income fixed (in whole or in part) on a constant basis (without restriction of terms), reductions of level of dependence on subsidies, existence in the tax and budgetary legislation of necessary conditions for development of an initiative of regional authorities for the purpose of the maximum mobilization of own tax resources (tax potential).

The concept of management of the tax capacity of the region taking into account a strategic orientation is based on the following principles:

1. Tax potential is a dynamic characteristics and it is found only in the course of its use.

2. Use of tax capacity of the region has to be accompanied by its constant gain.

3. Processes of use and accumulation of tax potential are continuous and supplement each other.

The functional structure of the mechanism of realization of strategy of the region is represented rather wide range of functions of the management which specificity is defined by methodical approaches to their classification. Use of a program and target method at implementation of the strategic plan creates significant preconditions for achievement of the planned strategic objectives with the smallest expenses, overcomings of departmental barriers, associations of interests of the enterprises and the organizations of the various forms of ownership, managing subjects, bodies of authority and management, the population for the solution of problems of development of the region.

Starting point of strategic planning at the level of mesoeconomy is the complex assessment of its potential including the retrospective and actual analysis of internal and external factors both of initiating, and braking influence. Research of components of tax capacity of the territory has to include the analysis of the social relations and the institutes indirectly influencing reproduction process. It is expedient to intensify use of evolutionary approach to an assessment of tax capacity of the region assuming a continuity, irreversibility and recurrence of mutually transition of conditions, resources, factors and products of regional budgetary and tax system in a context of its interactive interaction with environment.

Corresponding Author:

Dr.Roschupkina

North Caucasian Federal University, Pushkina Street,
1, 355000, Stavropol, Russia

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