

Проблемы налогообложения в Российской Федерации и предлагаемые улучшения

Дмитриева Валерия Вадимовна, студентка 3 курса РЭУ им. Г.В. Плеханова,
г. Москва, Российская Федерация

E-mail: d.valery@bk.ru

Сосунова Алена Юрьевна, студентка 3 курса РЭУ им. Г.В. Плеханова, г. Москва,
Российская Федерация

E-mail: alena1_s00@mail.ru

Аннотация

В настоящее время налоговая система является основой механизма государственного финансового регулирования экономики, а налоги - основной формой государственного дохода. Эффективное функционирование всего экономического комплекса страны зависит от того, насколько хорошо построена налоговая система. В статье представлен обзор проблем современной системы налогообложения и предложения по ее совершенствованию.

Ключевые слова: налогообложение, налоговый кодекс, налоговая политика, виды налогов и Министерство финансов.

Problems of taxation in the Russian Federation and suggested improvements

Dmitrieva Valeriya Vadimovna, student, Plekhanov Russian university of Economics,
Moscow, Russian Federation

E-mail: d.valery@bk.ru

Sosunova Alena Yurievna, student, Plekhanov Russian university of Economics, Moscow,
Russian Federation

E-mail: alena1_s00@mail.ru

Abstract

Nowadays the tax system is the basis of the mechanism of state financial regulation of the economy, and taxes are the main form of state income. The effective functioning of the entire economic complex of the country depends on how well the tax system is built. This article provides an overview of problems of modern taxation system and suggestions for its improvement.

Keywords: taxation, Tax Code, tax policy, types of taxes and the Ministry of Finance.

One of the most acute economic problems in Russia is tax evasion. Legal entities and individuals, knowingly bypassing tax payments, do not participate in the growth of the budget and GDP of the country.

The Ministry of Finance takes measures to bring the economy of the Russian Federation out of the shadows, applying all sorts of methods up to and including adjustment of tax legislation.

The Ministry of Finance simplifies the collection of taxes, for this purpose it has been introduced:

- Audit of the existing fees to identify tax payments that are not accounted for in the Tax Code of the Russian Federation for their payment;

- The procedure for abolishing control over the value of contracts of organizations operating within the same region of Russia;

- Preferential system of taxation for organizations in some regions of Russia;

Improvement of the VAT payment system;

- Excise tax increase;

- Individuals' real estate tax in case of incorrectly executed ownership right;

- Work plan on the mineral extraction tax to accumulate taxes from activities to the budget without increasing taxes;

- Measures to recalculate penalties for legal entities;

- Development of cancellation of existing privileges.

The Ministry of Finance publishes information on taxes imposed on its website. On this basis, it is clear what measures will be taken to bring the business out of the shadows and what support will be provided to the business for development.

New types of taxes:

- Use of online cash registers for retail, which will allow the Federal Tax Service to see all sales;

- Resort tax;

- Environmental taxes;

- Transport tax;

- Property tax;

- Self-employed citizens are obliged to contribute to the funds defined by law the amount at a fixed rate of their income.

The bleak prospect of constant growth of excise taxes in Russia is expected by car owners using gasoline class 5. Growth up to 2019 should exceed 9%

The current plans of the Ministry of Finance are not approved by the entrepreneurs, who were expecting a relaxation of taxes, so the projected effectiveness of the measures may not coincide with the result.

Improvements of tax policy

The document containing the main directions of tax policy for this period, submitted by the Ministry of Finance of Russia, was approved by the Government of the Russian Federation on 13.10.2017. It is called the "Main directions of tax policy in 2019 and the planning period of 2020 and 2021". The section "Key tax policy measures planned for implementation in 2019 and the 2019-2020 planning period" begins with the implementation of the Address of the President of the Russian Federation to the Federal Assembly of the Russian Federation.

In order to stimulate small and medium-sized businesses, it is assumed that:

- Individuals who are not individual entrepreneurs and provide certain types of services to other individuals will be exempted from personal income tax and insurance contributions until 31 December 2020, provided that they voluntarily submit a notification of their activities. This measure has been implemented since 01.01.2019 with the adoption of the law "On Amendments to Part One and Part Two of the Tax Code of the Russian Federation and Certain Legislative Acts of the Russian Federation" dated 30.11.2017 № 401-Federal Law.

- Individual entrepreneurs for the patent system of taxation will provide an opportunity to reduce tax on the amount of purchase of online cash registers in the amount of 18,000 rubles per 1 machine. This measure was implemented with the adoption of the law "On Amendments to Part Two of the Tax Code of the Russian Federation" of 27.11.2018 № 349-Federal Law, which came into force on 01.01.2019.

- Individual entrepreneurs for a patent will provide an opportunity to reduce the cost of a patent by the amount of insurance premiums.

- Untimely payment of the patent will be excluded from the grounds for termination of the patent system of taxation. This measure was implemented from 01.01.2018 with the adoption of the law "On Amendments to Part One and Part Two of the Tax Code of the Russian Federation and Certain Legislative Acts of the Russian Federation" dated 30.11.2017 № 401-Federal Law.

Individuals were supposed to be exempted from tax on coupon yield on bonds (as of January 1, 2019, yield on bonds issued by Russian organizations in rubles as of January 1, 2018 is subject to personal income tax by analogy with bank deposits, the law "On Amendments to Chapter 23 of Part Two of the Tax Code of the Russian Federation" of April 3, 2018 № 58-Federal Law). That is, as of January 1, 2019, the tax base includes not the entire amount of coupon income, but the difference between the amount of interest payment (coupon) and the amount of interest calculated on the basis

of the bonds' nominal value and the refinancing rate of the Bank of Russia, increased by five percentage points over the period for which the coupon income was paid.

Other tax policy measures planned for 2019-2020 included:

- Identify non-tax payments of a tax nature and include them in the Tax Code.
- Improve transfer pricing by excluding from tax control the prices of transactions between persons who are located and operate in the territory of one constituent entity of the Russian Federation.

- In terms of profit tax, it is necessary to balance the budget of the constituent territories of the Russian Federation in terms of redistribution of profit tax rates, provision of benefits to taxpayers who create external infrastructure facilities in the Far East region, and transfer of losses to the future in the amount not exceeding 50% of the current tax base.

- On Value Added Tax (VAT) - to improve the taxation procedure.
- Excise duties - increase excise taxes on wine and tobacco products. Amend Article 193 of the Tax Code to prevent the manipulation of finished product inventories and reduce budget expenditures, when, on the threshold of increasing excise tax rates, taxpayers at the end of the year accumulate stocks of excisable (tobacco) products, in the production of which the excise tax is paid at the current year's rates.

- According to the Mineral Extraction Tax Inspectorate, it is necessary to clarify the concept of the Tax Code of the Russian Federation with regard to the definition of the term "subsoil plot", to consider mechanisms for increasing budget revenues that do not imply an increase in the tax burden on oil production, and to increase the Mineral Extraction Tax rates for organizations - owners of the Unified Gas Supply System and persons affiliated with them.

- As for property taxes, it is necessary to include in the property tax base of individuals who are owners of land plots, capital construction objects registered for cadastral registration, but the ownership rights to which are not registered. [7]

- Improve tax administration in terms of increasing the amount of penalties for legal entities; introducing changes in the Tax Code that do not provide for a link between the payment of tax (fee, insurance premium) and the characteristics of the person who pays them; regulating the procedure for payment of state duty to the Multifunctional Center without levying a commission; providing the possibility of advance postponement of the tax payment period, reducing the fine for individuals in the event of payment of arrears and penalties before the entry into force of the decision to prosecute for tax.

- Optimize existing tax benefits by phasing them out.

Some of these measures have already been implemented, while others are only being prepared for implementation.

Список использованных источников

1. Алиев Б.Х., Джафарова З.К., Магомедова А.М. Пути повышения эффективности функционирования налоговой политики России в современных условиях // *Фундаментальные исследования*. – 2017. – № 6. – С. 94-96.
2. Баташева Ф. А. Проблемы современной налоговой системы РФ и предложения по ее совершенствованию // *Молодой ученый*. – 2018. – №17. – С. 436-438.
3. Гринкевич Л., Жалонкина И. Анализ результативности собираемости налогов в РФ // *Вестник Томского государственного университета*. – 2018. – №4. – С. 263-266.
4. Лескова И. В., Ермаков Д. Н., Андрищенко Г. И., Распопов С. В., Хмелевская С. А. Актуальные аспекты интеграции постсоветских стран в проекте Евразийского экономического пространства // *Обзор европейских исследований*. – 2015. – Том 7. – № 6. – С. 231-238.
5. Налоговый кодекс Российской Федерации (часть первая), принят Государственной Думой РФ 26.07.2000 и утв. Федеральным законом №117-ФЗ от 05.08.2000; (часть вторая), принят Государственной Думой РФ 19.07.2000 и утв. Федеральным законом №117-ФЗ от 05.08.2000 [электронный ресурс] – Режим доступа. – URL: <https://www.alta.ru/tamdoc/00fz0117/> (дата обращения 12.09.2020).
6. *Налоги и налогообложение. Палитра современных проблем. Монография / Под ред. И.А. Майбурова, Ю.Б. Иванова*. – М.: Юнити, 2016. – 80 с.
7. Официальные данные ИФНС за 2014-2018 гг. [электронный ресурс] – Режим доступа. – URL: <https://analytic.nalog.ru/portal/index.ru-RU.htm> (дата обращения 12.09.2020).

References

1. Aliev B.H., Dzhafarova Z.K., Magomedova A.M. Puti povysheniya effektivnosti funkcionirovaniya nalogovoj politiki rossii v sovremennyh usloviyah // *Fundamental'nye issledovaniya*, 2017, No. 6, pp. 94-96.
2. Batasheva, F. A. Problemy sovremennoj nalogovoj sistemy RF i predlozheniya po ee sovershenstvovaniyu // *Molodoj uchenyj*, 2018, No. 17, pp. 436-438.
3. Grinkevich L., ZHalonkina I. Analiz rezul'tativnosti sobiraemosti nalogov v RF // *Vestnik Tomskogo gosudarstvennogo universiteta*, 2018, No. 4, pp. 263-266.

4. Leskova I. V., Ermakov D. N., Andryushchenko G. I., Raspopov S. V., Hmelevskaya S. A. Aktual'nye aspekty integracii postsovetskih stran v proekte Evrazijskogo ekonomicheskogo prostranstva // Obzor evropejskih issledovanij, 2015, Vol. 7, No. 6, pp. 231-238.

5. Nalogovyj kodeks Rossijskoj Federacii (chast' pervaya), prinyat Gosudarstvennoj Dumoj RF 26.07.2000 i utv. Federal'nym zakonom №117- Fz ot 05.08.2000; (chast' vtoraya), prinyat Gosudarstvennoj Dumoj RF 19.07.2000 i utv. Federal'nym zakonom №117-FZ ot 05.08.2000

<https://www.alta.ru/tamdoc/00fz0117/>

6. Nalogi i nalogooblozhenie. Palitra sovremennyh problem. Monografiya / Pod red. I.A. Majburova, YU.B. Ivanova, M.: YUniti, 2016, 80 p.

7. Oficial'nye dannye IFNS za 2014 -2018 gg.

<https://analytic.nalog.ru/portal/index.ru-RU.htm>