TYPES OF THE NATIONAL TAX SYSTEMS
AND THEIR HARMONIZATION IN THE
CONDITIONS OF GLOBALIZATION

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Abstract: At the beginning of the XXI century the dynamic development of the processes of internationalization of economic life has overcome entire countries and regions of the world and results in the investigation of rapprochement and convergence of the national tax systems. As world experience testifies, the modern tax systems that were formed in different countries of the world have become the result of difficult co-operation of economical, political and sociological factors. But at the same time the obvious differences of the mentioned factors create the necessity in the development and introduction of compatible mechanisms of the fiscal adjusting, that will deepen the international investment co-operation. That’s why it should be noticed that without the maintenance of formal tax sovereignty of all the countries of the world as a subject of international economic relations, co-ordination of tax policy, that was started in the middle of the XIX century, it is impossible to develop global economics in future. The purpose of this article is the analyses of the types of the national tax systems in the conditions of globalization, their description and determination. In this connection it should be noted that the processes of harmonization of the tax systems purchased the strongest embodiment within the limits of regional integration, where the level of economic co-operation and interdependence of countries is the biggest, and consequently the subsequent development of regional integration becomes impossible without intergovernmental convergence of the tax systems of countries-participants, that is supported with the standardization of their taxes, strengthening of co-operation and co-ordination of the tax systems.

Keywords: tax system, national tax system, globalization, harmonization, tax, global economy.

Introduction

The question of the analysis of the national tax systems and ways of their reformation acquire the special actuality at the beginning of XXI century. It is important to mention that the national tax systems consists of general for all states taxes and those, that determine the national specific of the tax systems, coming from the features of national economic models. Thus it should be noted that existing differences in national tax systems slow the process of global harmonization. If the basic types of taxes in the most countries are approximately identical, the percentage from each of the tax in the pattern of obligatory payments differs (that can be obviously viewed in the differences in social deductions, the base of taxation, the part of corporate tax to GDP).

The question of the types of tax systems was analyzed by national and foreign scientists. I. Kucherov, S. Pepelyaev, A. Bruzgalin, K. Belskimate the type of the national tax system according to the character of tax policy of the state. The first type characterize the policy of maximal taxes, when abbreviates tax deductions extends the list of taxes, the second type is a policy of «reasonable taxes» (the state is weakened by a tax press, above all things for an enterprise and cuts down expenses simultaneously, as a rule, on the social programs). The third type is a tax policy foreseeing the high level of taxation at considerable social protection of the citizens (Shemjatenkov, 2003, p. 26-46).

Other group of scientists P. Gega, E. Zolotko, R. Nevena group the national tax systems according to the level of taxation (tax burden) and divide all the countries into progressive tax burden (USA, Germany), proportional (Russia, France, Japan) and repressive (Italy, Spain).

At the same time F. Stain, G. Laffen selected the types of the national tax system according to the geographical position: anglo-saxon model (Great Britain, Canada and the USA), eurocontinental (Germany, Netherlands, France, Italy, Spain) and mixed models (new industrial countries, China, Japan) (Jentin, 2009, p. 128-133).
Another group of scientists A. Chernyak, M. Blaug, M. Berns selected the types according to the level of tax burden that can be divided into two groups, to the first group belong the countries with high taxes jurisdictions (European countries) and to the second group, the countries with the liberal taxation jurisdictions (China, Japan, USA) (Zevin, 2003, p.17).

But in the time of the global development of the world economics and the changes in the tax systems of the countries it is important to select the types that were not analyzed before. The basis of the criteria that was analyzed by the author were the correlation of national and local taxation, part of tax and un tax receipts in the pattern of obligatory payments, structure of taxes, correlation of corporate and individual taxation. According to those criteria, during the research of the national tax systems, the author proposes the types of the national tax system selecting European, central and Asian models with the given specific characteristics of each of the proposed models.

Method

In the article is offered the conceptual approach to the identification of the types of the national tax systems. It is necessary to use the synthesis system of the analyses of the specific features of all the tax systems of the countries of the world and identifying the similar features that helped author to formulate the types of the national tax systems.

Results

Characterizing the national tax system of the European type, it is important to mention that it has two-tier tax system, the main feature of which is the distribution of the entering from government (central) and local dues. This type characterizes such countries as Great Britain, France, Poland, Croatia, Sweden, Turkey, Finland, Denmark. Taxes and collections form near 70-80% of the profitable part of the budget and is sent for the bureaucracy, the army, social programs of support of the impoverished districts. The leading role among government dues belong to the value-added tax and excise tax. Among community charges is necessary to mark a tax on property, earth, dwelling-houses, shops, establishments, factories. However, the European model is characterized with the absence of taxation on agricultural earth and profits of church (except in Finland). Community charges fill near 20-40% of the state budget, and their dynamics is characterized with the permanent growth. Separately it should be said about the progressive scale of taxation; presence of plenty of intergovernmental tax agreements which stimulate convergence of the tax systems of the European countries; predominance of indirect taxes (50% are formed with value-added tax).

The central national tax system is successfully realized in the USA, Canada, Germany, Austria, Switzerland, Spain, Italy and Russia. Universal description of the national tax systems is that the municipal and local taxes are only added to the profitable part of budgets, because their basic part is formed due to deductions from a federal budget. Secondly, tax receipts form about 50-80% of the profitable part of budgets and basic federal receipts are formed mainly due to a value-added tax, income tax and tax from corporations. Thirdly, basic municipal taxes are the tax on property, tax on the transfer of property and tax on a sale. Fourthly, basic community taxes are the tax on a motor transport, land-tax and tax on economic activity. Fifthly, the three-level tax system gives the possibility to form independently profitable part of the budget of every organ of management, coming from the personal taxes, deductions from taxes, which enter federal budget. The level of tax receipts is insignificant therefore the formation of the budget takes place due to tax receipts, the practice of grant of subsidies to local organs due to the state receipts. The federal taxes form 50%-70% of all tax receipts. It is also important to mention that the allocation of profits is provided in society; the basic task of the national governments is the protection of federal budget from the vibrations of the market state of affairs and creation of supplies for the sufficient development of the financial resources.

The third type of the national tax systems is called Asiatic and characterizes such countries as Japan, China, Singapore, Korea, India and is differed from the tax system of the central and European countries and has its specific descriptions. However, it is characterized with the considerable part of tax receipts. The state budget forms by the deductions from government dues in local budgets, inherent high level of un tax receipts (near 15%-20%) in the structure of the state budgets; the part of facilities to the state as grants on national measures. The main taxes of the local organs of management are the rent, sale of lands or other municipal real estate, fines, sale of bonds, profits from lotteries, loans, taxation of property of physical and legal persons takes. At the same time community charges do not prevail in local budgets, making a considerably less half of
the profitable part (at the same time, in the central national tax system community charges are exceeded by two third of profits of municipalities).

Discussion
Summing all the above-mentioned, the author wants to assert that each of the analyzed models of the national tax systems is characterized by the national specific of the economic development of the countries. At the same time, at the terms of globalization, that is influenced by the processes of transnationalization of national economies there is the necessity of the certain convergence of the separate subsystems and elements. It acquires the concentrated expression in forming of the unique principles of tax legislation and methods of tax administration, introduction of compatible forms and instruments of the fiscal accounting and accounting, deepening of collaboration of national tax and custom organs, convergence of legislation, in relation to avoidance of double taxation.

References
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