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ANALYSIS OF TAXES AND THEIR ROLE IN THE MODERN ECONOMY

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Abstract: The purpose of this article is the study and analysis of taxes, their role in the modern economy. Taxes have been a necessary link in economic relations in society since the emergence of the state. The development and change in forms of government are always accompanied by a transformation of the tax system. In a 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 on the state of scientific and technological progress.

Key words: Tax and taxation, economic and social processes, income, market economy, private business, financial function, a transformation of the tax system.

The use of taxes is one of the economic methods of managing and ensuring the relationship of national interests with the commercial interests of entrepreneurs and enterprises, regardless of departmental subordination, forms of ownership and organizational and legal form of the enterprise. With the help of taxes, the relationships of entrepreneurs, enterprises of all forms of ownership with state and local budgets, with banks, as well as with higher organizations are determined. In the context of the transition from administrative-directive management methods to economic ones, the role and importance of taxes as a regulator of a market economy, promotion and development of priority sectors of the national economy are sharply increasing; through taxes, the state can pursue an energetic policy in the development of knowledge-intensive industries and the liquidation of unprofitable enterprises.

What is a tax? Taxes are mandatory payments levied by the state from individuals and legal entities. Taxes are divided into direct, which are levied on income and property, and indirect, which increase the prices of goods. Developed countries, like developing countries, use taxation as one of the main items of government income. Thus, the state is interested in collecting as many taxes as possible to replenish the budget and implement the programs it has undertaken. However, tax increases are not the rule. Moreover, taxes are used as an election argument. Politicians in their programs often propose reducing the tax burden for all subjects of economic relations. Often, raising taxes on targeted groups, such as high-income groups, is also used as a political gimmick.

In a market economy, taxes play such an important role that we can say with confidence: without a well-established, clearly operating tax system that meets the conditions for the development of social production, an effective market economy is impossible. What exactly is the role of taxes in a market economy, what functions do they perform in the economic mechanism? When answering these questions, they usually start with the fact that taxes play a decisive role in the formation of the revenue side of the state budget.

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This is certainly true. But this is not the main thing to characterize the role of taxes: the state budget can be formed without them. At least with the help of economic standards for deductions from profits to the budget, which have been used in our country for several years. The first place should be given to a function that cannot be dispensed with in an economy based on commodity-money relations. This function of taxes is regulatory. A market economy in developed countries is a regulated economy. Disputes on this issue, to which our press paid tribute, are pointless. It is impossible to imagine an effectively functioning market economy in the modern world that is not regulated by the state. How it is regulated, in what ways, in what forms, etc. is another matter. Here, as they say, options are possible. But whatever these forms and methods, the central place in the regulatory system itself belongs to taxes. State regulation is carried out in two main directions:

- regulation of market, commodity-money relations, that is, the development of laws and regulations that define the relationships of persons operating in the market, primarily entrepreneurs, employers and hired workers. These include laws, regulations, instructions of government bodies, regulating the relationship between commodity producers, sellers and buyers, the activities of banks, commodity and stock exchanges, as well as labor exchanges, trading houses, establishing the procedure for holding auctions, fairs, rules for the circulation of securities, etc. This direction of government regulation of the market is not directly related to taxes;
- regulation of the development of the national economy, social production in conditions when the main objective economic law operating in society is the law of value. Here we are talking mainly about financial and economic methods of influencing the state on the interests of people and entrepreneurs in order to direct their activities in the desired direction that is beneficial to society.

In market conditions, methods of administrative subordination of entrepreneurs are reduced to a minimum, and the very concept of a "superior organization" that has the right to manage the activities of enterprises with the help of orders, commands and orders is gradually disappearing. Adequate to market relations is only one form of influence on entrepreneurs and hired workers, sellers and buyers - a system of economic coercion combined with material interest, the opportunity to earn almost any amount of money.

Thus, the development of a market economy is regulated by financial and economic methods - by a well-functioning taxation system, maneuvering loan capital and interest rates, allocation of capital investments and subsidies from the budget, government procurement and the implementation of national economic programs, etc. Taxes occupy a central place in this complex of economic methods.

By manipulating tax rates, benefits and fines, changing the terms of taxation, introducing some taxes and eliminating others, the state creates conditions for the accelerated development of certain industries and industries, and helps solve problems that are pressing for society. So, at the present time, perhaps, there is no task more important for us than the rise of agriculture and the solution of the food problem.

Another example. It is well known that it is impossible to imagine an effectively functioning market economy without the development of small businesses. Without it, it is difficult to create an economic environment favorable for the functioning of commodity-money relations. Our large and super-large industrial enterprises, which cooperate, as a rule, with the same enterprises from related industries, are poorly adapted to competition and do not have the flexibility and maneuverability characteristic of the market.

Taxes are the same economic standards, but truly uniform and stable, independent of the will of individuals. Individualization of tax rates, benefits and sanctions is prohibited; they can be differentiated by industry, production, region, but not by individual enterprises. Taxes belong to the class of economic standards; they are formed according to the principles inherent in the standards. For example, the profit tax rate can be considered as a standard for deductions from profits to the budget but established at the national level. Replacing the standards for deductions from profits to the budget with a system of profit taxation was expedient, even necessary, regardless of the transition to market relations in the country, but the latter accelerated this replacement and made it inevitable, since entrepreneurial activity cannot develop effectively in conditions of uncertainty in economic relations with the state, with a budget. A normally functioning tax system is one of the means of combating the shadow economy: after all, paying a tax on a particular income means recognizing its legality, legality, while the presence of income that is hidden from taxation due to its illegality is persecuted by the state.

Increasing the role of taxes in our country, turning them into the main way of withdrawing part of the income of individuals and legal entities into state and local budgets is evidence of the growth of the financial culture of society. When the population reaches a certain level of literacy, taxes will be perceived by them with understanding, as a form of participation with their own means in solving national problems, primarily social ones. Naturally, if tax rates reflect the balance of interests of citizens, entrepreneurs, enterprises and the state. Both global and domestic experience testify to the advantages of the tax system over any other form of withdrawing part of the income of citizens and enterprises to the state budget. One of these advantages is the legal nature of taxes. Everyone is equal before taxes. This does not mean that rates cannot be differentiated; on the contrary, it is possible and necessary, but differentiation is carried out by economic, social, regional categories of payers, but not by individual individuals or enterprises. The tax rate may depend on the category to which the payer belongs, on what social group the citizen belongs to, or what size group the enterprise belongs to, but it does not and, in principle, cannot depend on who exactly pays directly.

And the fixed rate and their relative stability contribute to the development of entrepreneurial activity, as they make it easier to predict its results. Taxes organically fit into the system of economic relations being formed in our country, based primarily on the operation of the law of value. At reasonable rates, taxes are a means of combining the interests of entrepreneurs, citizens and the state, society as a whole.

Different taxes have different effects on certain groups of economic agents, in addition, they are levied differently. There are several classifications of types of taxes:

Types of taxes by object:

- straight;
- indirect.

Direct taxes are levied directly on individuals and legal entities, as well as on their income. Direct taxes include profit tax, income tax, and property tax. Indirect taxes are levied on resources, activities, goods and services. Among the indirect taxes, the main ones are value added tax (VAT), excise taxes, import duties, sales tax, etc.

The classic requirement for the relationship between indirect and direct taxation systems is as follows: the fiscal function is performed primarily by indirect taxes, and direct taxes are mainly assigned a regulatory function. In this case, the fiscal function is, first of all, the formation of budget revenues. The regulatory function is aimed at regulating, through tax mechanisms, the reproduction process, the rate of capital accumulation, and the level of effective demand of the population. The regulatory effect of direct taxes is manifested in the differentiation of tax rates and benefits. Through tax regulation, the state ensures a balance of corporate and national interests, creates conditions for the accelerated development of certain industries, stimulates an increase in jobs and investment and innovation processes. Taxes influence the level and structure of aggregate demand and through this influence can promote or hinder production. The relationship between production costs and the price of goods depends on taxes.

Types of taxes by subject:

- central;
- local.

Labeling refers to linking a tax to a specific area of spending. If the tax is of a targeted nature and the corresponding revenues are not used for any other purposes other than the one for which it was introduced, then such a tax is called marked. Examples of marked taxes can be payments to the pension fund, compulsory health insurance fund, road fund, etc. All other taxes are considered unmarked. The advantage of unmarked taxes is that they provide flexibility in fiscal policy - they can be spent at the discretion of the government agency in those areas that it considers necessary.

Types of taxes by nature of taxation

- proportional (share of tax in income, or average tax rate with income growth);
- progressive (the share of tax in income increases with income growth);
- regressive (the share of tax in income falls as income increases).

As a rule, income taxes are progressive. The greater an individual's income, the larger part of it he is forced to give to the state. As a rule, a progressive scale is established for the collection of income tax. The regressive nature of the tax is manifested if the tax is set at a fixed amount per unit of goods. Then the share of the tax levied in income will be higher for the buyer whose income is lower.

Types of taxes depending on the sources of their coverage:

- taxes, expenses for which are included in the cost of products (works, services):
- land tax;
- tax on road users, tax on vehicle owners, fees for the use of natural resources;
- taxes, expenses for which are attributed to the proceeds from the sale of products (works, services):
- export tariffs;
- taxes, expenses for which are included in financial results:
- taxes on profits, property of enterprises, advertising;
- targeted fees for maintenance, improvement and cleaning of the territory;
- tax on the maintenance of housing stock and social facilities;
- collection for the needs of educational institutions;

- taxes, the costs of which are covered from the profits remaining at the disposal of enterprises. This group includes some local taxes: a tax on the resale of cars and computer equipment, a license fee for the right to trade, a fee on transactions made on stock exchanges, a tax on the construction of industrial facilities in resort areas, etc.

Taxes should become not only a tool for a balanced budget, but also a powerful incentive for the development of the country's national economy. They should contribute to the structural and technological improvement of production and the balancing of economic interests.

The instability of our taxes, the constant revision of rates, the number of taxes, benefits, etc. undoubtedly plays a negative role.

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