

Elements of the Tax System and the Mechanism of Their Interaction

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Abstract: Taxes are a complex and multifaceted phenomenon that concentrates a wide range of political, legal and socio-economic relationships in society. The construction of the taxation system is based on a compromise between the interests of the state and taxpayers, which makes it possible to provide opportunities for the development of the economy of the country and its constituent regions. The mechanism of interaction between the elements of taxes, the tax system, the tax system is very important in shaping the strategy of the tax policy of any state, which is very important for Russia with its three types of budgets, complex financial structure, due to the large extent of the territory, the unevenness of its settlement, various production base. An analysis of the main elements of the tax will make it possible to draw correct conclusions about the nature of the tax, the content of the tax system, identify some patterns of its development and make proposals aimed at improving its effectiveness.

1 INTRODUCTION

The expediency of considering the interaction of elements of the tax system is due to the fact that it is included in the concept of "tax mechanism", the improvement of which by optimizing the tools is a very important area of modern research by scientists.


In addition, in order to strengthen not only the horizon of research, but also its depth, a general theoretical consideration of this content will reflect the area of tax theory in which the action of the elements of the tax mechanism is delimited by a number of subsystems that are characterized by reproductive, control and regulatory functions. The latter function, or rather its implementation at the national level, determines the degree of centralization of tax flows by the authorities of the territories, which has worsened since 2002, when local budgets lost their stable and long-term share of the most collected taxes in their territories - VAT and income tax.


2 MAIN PART

It is quite obvious that the imbalance of the elements of the tax system manifested itself in the imperfection of the acts and measures taken by the state in the field of taxes. One of the biggest manifestations of this imbalance was the duplication in taxation during the withdrawal of taxes, that is, their doubling, which is typical for a functioning taxation system.

The development of an optimal model of economic relations, from the point of view of observing the financial interests of the state and taxpayers, especially in municipal territories, should be facilitated by the tax policy implemented over the past years (Artamonov, 2020).

One of the main tasks of tax policy at the present stage is the creation of favorable conditions for the active financial and economic activity of economic entities and the stimulation of economic growth by achieving a combination of personal and public interests, i.e. the optimal ratio between the funds remaining at the disposal of the taxpayer and the funds that are redistributed through tax and budgetary mechanisms.

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Solving this problem is important for improving the tax mechanism of grassroots budgets, most of which have had a budget deficit for a long time. The success of the economic decisions largely depends on the successful implementation of tax policy. Only the tax policy that stimulates accumulation and investment and promotes economic growth can be considered effective, which is especially important today for the Russian state (Shchukina, 2018).

In order to determine its content, it is necessary to return to the study of the essence of its main category - tax. Among the many questions of the theory of taxes, the question of the nature of the tax, the content of this concept, is still relevant. It must be assumed that it reflects two sides of the tax. One of them consists in the alienation to the state in accordance with the established procedure of a part of the property of the payer. The second reflects the content of the concept of "tax" as more capacious, namely, a complex system of relations associated with the definition, establishment and withdrawal of tax.

The tax consists of separate parts, elements, each of which reflects its specific meaning: economic, legal, and is considered established only when all its elements are legally fixed. As you know, the elements of the tax, defined by individual components, are enshrined in the Law on the Fundamentals of the Tax System. The elements of the tax are the anatomy of the tax, its internal structure.

The mechanism of interaction between the elements of taxes, the tax system, the tax system is very important in shaping the strategy of the tax policy of any state, which is very important for Russia with its three types of budgets, complex financial structure, due to the large extent of the territory, the unevenness of its settlement, various production base (Basnukaev, 2021).

Revealing the mechanism of interaction between the elements of the tax system, one cannot do without clarifying the concepts of "tax system" and "tax system". First of all, the concept of "tax system" is much broader than the concept of "tax system", which is an integral part of the tax system. At the same time, it should be noted that throughout the entire period of functioning of any tax system, both the tax system and the tax system change.

The tax system, which also consists of separate elements, includes elements of all types of taxes and elements of the taxation system, characterized by the principles of construction and organization of tax collection. The structure of the tax system can be compared with human anatomy, where each individual organ has its own structure, where the functional dependencies of these organs are

determined and their influence on the state of the human body as a whole is revealed (Krokhyna, 2020).

A detailed analysis of the main elements of the tax will make it possible to draw correct conclusions about the nature of the tax, the content of the tax system, identify some patterns of its development and make proposals aimed at improving its effectiveness. To characterize the main elements related to the definition of "tax", let's consider their content from a legislative point of view (Sharapova, 2019).

First of all, a tax (fee, duty) is a mandatory contribution to the budget of the appropriate level (federal, regional, local), carried out by the taxpayer in the manner and on the conditions determined by law.

Subjects of taxation or payers of tax - legal entities and individuals who are obliged in accordance with the law to pay taxes. The main feature of taxpayers is the existence of an independent source of income. As regards the subjects of taxation, with regard to the problem under consideration, it should be emphasized that the subjects - payers of taxes, are difficult to identify for various reasons (Igonin, 2020).

The object of taxation arises as a result of legal factors (actions, events, states) that determine the obligation of the subject to pay tax: making a turnover for the sale of goods, works and services, importing goods into the territory of Russia, owning property, making transactions for the purchase and sale of securities, entering into inheritance rights, receiving income in one form or another, etc.

The legislation establishes a list of objects of taxation: profit (income), the value of certain goods, the value added of products, works, services, property of legal entities and individuals, transfer of property (donation, inheritance), transactions with securities, certain types of activities, other objects established legislation.

Since the object and subject of taxation are in close relationship, the above problems in individual territories exacerbate the solution of the problem of improving methodological approaches in the formation of a revenue base due to incomplete accounting of the number of taxpayers and their assets - property and intangible. In view of the foregoing, it should be remembered that the subject of taxation is characterized by signs of an actual (not legal) nature that justify the collection of the corresponding tax (Fateeva, 2018).

The taxation base is a quantitative expression of the subject of taxation, and taking into account the fact that, for example, there is no single complete national and even regional registers for land, the taxable base is lost. In some cases, the taxable base is

actually part of the subject of taxation to which the tax rate is applied (Silvestrova).

The source of taxation is used to pay the tax. The source of taxation differs from the object of taxation. The source of tax payments should be only net income (profit) or capital of the taxpayer.

The above elements of the tax are characteristic for each of its types separately. An analysis of the elements of the tax system shows that the elements characteristic of each individual type of tax have different relationships, the degree of overlap with another type of tax. So, for example, earlier we argued that the object and subject of taxation are in close relationship (Shirov, 2021).

However, it should be remembered that the nature of this relationship is very different and this implies the construction of a tax system according to different principles, namely:

- the principle when the subject of taxation determines the object of taxation;
- the principle of territorial belonging of taxes, where the object determines the subject of taxation.

The implementation of the first principle assumes that the state also extends its tax right to all incomes of persons who have a permanent residence in a particular country, and to incomes received abroad of this state concept "resident" includes in Russia the concept of a legal entity and an individual.

The criteria for "residency" in various countries are very significant. In our state, it involves the registration of a legal or natural person. In other countries, the criteria for residence are considered to be the established minimum volume of services or goods produced, the location of the company's management bodies, and others.

This principle is implemented in economically developed countries, where the main business is located in the country, and not abroad. For countries with a large proportion of foreign investment, the application of the principle of territoriality is typical.

Many countries, including Russia, apply a combination of the above principles when building a taxation system. An analysis of the elements of the tax shows that the element, in turn, consists of separate parts, let's call them conditionally "microelements". Such a structure, or rather the disunity of the element into components, is not characteristic of all elements of the tax.

The absence of microelements in individual elements of taxes predetermined the differentiation of rates (increased, reduced, standard), that is, their types. And this allowed the "types of rates" element to be attributed not to taxes, where the "tax rate"

element appears, but to the tax system, where various types of rates (differentiated) operate (Buyanova, 2021).

It should be noted that the elements of the tax system are due to functional relationships that determine the varying degree of tightness between the elements. Thus, the element "object of taxation" is very closely linked to another element "taxable base". If they match, the first one refers to the tax element, and if they do not match, the "taxable base" is an element of the tax system. Accordingly, the question arises, in what cases does a mismatch occur and what is the cause of the mismatch? In our opinion, the "loss" of individual trace elements from the element leads to a mismatch of the latter (Dombrovsky, 2019).

So, for income tax, the element "object of taxation" coincides with the element "taxable base" if the legal entity does not have any benefits. It should be remembered that the unit of measure used to value the size of the above elements must be the same, ensuring the comparability of the two compared elements.

The tax consequences are associated with the payer with two elements: the subject and object of taxation. Analysis of the state of the element "subject of taxation" shows the difficulty in distinguishing between the two elements of the tax considered in the tax system (Vlasov, 2019).

The concepts of these elements are very different in relation to individual taxes. The biggest difference is seen in relation to property tax and income tax. The property of a specific individual (in the local budget) or legal entity may, for example, be the subject of several taxes, where an element is represented by the subject of taxation.

With a common element (subject of taxation), certain types of taxes have different objects of taxation. This relationship shows the complexity in determining the scale of the tax, the difference in methods for determining taxable bases. At the same time, which is especially difficult and important, the tax, taking into account the various "objects of taxation and the taxable base", tax amounts are withdrawn to various budgets (Khamzina, 2018).

Even more difficult is the combination of the above elements (subject and object) in the taxation of personal income. This circumstance is complicated by the specifics of the settlements of individuals in Russia. So, for example, with a single subject of taxation, the objects are very different (Kalashnikova, 2019).

An analysis of the elements of the taxation system shows that they include elements of taxes, tax systems and legal facts that determine the implementation of

such an element of tax as “the procedure and terms of payment”. For example, the presence of material assets (goods) in a legal entity does not cause the obligation to pay VAT, and the purchase and sale made in accordance with the legislation of the Russian Federation contributes to the emergence of the “object of taxation” element, i.e. the presence of a fact from which the obligation to pay tax follows (payment procedure) (Sugarova, 2018).

Elements of the tax system are formed from the structures of its components, i.e. elements of tax, tax system and taxation system. The structure of the main elements of the tax system shows the presence of elements corresponding to different categories of the tax system, one might say, levels. It gives us an idea not only about the number of elements corresponding to the tax "chain" (Gurova, 2018).

Ultimately, all elements from the first link to the last are concentrated in the system. Insufficient interaction gives rise to a "repulsion" of the elements of the tax system, leads to a malfunction, a violation of the harmonious interaction of all mechanisms of the tax system.

The interaction of elements of the tax system is included in the concept of "tax mechanism". The general theoretical consideration of this content reflects the area of tax theory in which the action of the elements of the tax mechanism is delimited by a number of subsystems. These subsystems reflect: reproductive function, regulatory, control (Markin, 2020).

It is quite obvious that the imbalance of the elements of the tax system manifested itself in the imperfection of the acts and measures taken by the state in the field of taxes. One of the biggest manifestations of this imbalance was the duplication in taxation with the withdrawal of taxes, that is, their doubling.

3 CONCLUSIONS

Thus, the main task of economic reforms in Russia is the reform of the fiscal system. Inefficient budgetary policy contributes to the growth of subsidized budgets, the dispersion of funds among numerous and poorly controlled extrabudgetary funds.

Fiscal policy should be based on the implementation of an effective budget mechanism that ensures conceptual unity in the development of budgets of the constituent entities of the Federation, a combination of interests at all levels of the budget system, and the improvement of methodological

principles for constructing criteria for assessing budget relationships.

Taxes, which are an important instrument of the state's budgetary policy, are called upon to serve the strategic goals of budgetary reforms. The creation of a flexible tax and budgetary mechanism presupposes an optimal delimitation of the powers of the federal and regional authorities, a constant composition of taxes at all levels of the tax system. The specificity of the development of economic relations in Russia determines the assignment of taxes to the levels of government with their subsequent redistribution.

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