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**VERGİ TƏNZİMLƏNMƏSİNİN ƏSAS METODLARI**

**Xülasə**

Dövlətin iqtisadi proseslərə təsiri zamanı imkanlarının daralmış şəraitində vergilər iqtisadiyyatın dövlət tənzimlənməsinin bir vasitəsi olur, xüsusilə də bu, iqtisadi inkişafın bazar mexanizmlərinin inkişafı dövründə özünü göstərir. Yalnız bu gün yeni iqtisadi alətlər əvvəlki iqtisadi sistemin qalıq elementləri və iqtisadi münasibətlərin subyektlərinin şüurunda kök salmış ənənələr bir aradadırlar. Bundan başqa, ölkədə keçid prosesi çətinləşir onun üçün ki, hüquq, siyasət və iqtisad sahələrində islahatların aparılması eyni zamanda həyata keçirilməlidir. Müasir şəraitdə dövlətin fəaliyyətinin maliyyələşdirilməsini təmin etdiyi üçün vergilər onun əsas gəlir mənbəyi hesab olunurlar. Maliyyə vasitələrinin çox bir hissəsi fiskal yolu ilə toplandıqı üçün təzyiqli vergitutma subyektlərinə - fiziki və hüquqi şəxslərə artırılır. Bu ödənişlərin əsas xüsusiyyətlərini - onların məcburiyyət xarakterini, vasitələrin biristiqamətli hərəkətini nəzərə alsaq, onda vergi ödəyicisinin qanunla ona müəyyən olduğu vergi öhdəlikləri üzrə ödəmələrdən yayınma reaksiyası tamamilə aydın olur Vergilərin iqtisadiyyatın tənzimlənməsində rolu haqqında müxtəlif baxışlar və nəzəriyyələr mövcuddur. Bu nəzəriyyələr uzun müddət ərzində inkişaf etmişdir. Məqalədə vergitutmanın nəzəri-metodoloji əsaslarının kompleks tədqiqi ilə müəyyən edilmişdir ki, hər bir ölkənin praktik vergitutma sistemi müxtəlif vergi nəzəriyyələrindən irəli gələn fundamental vergitutma prinsiplərinə, təkmil vergi konsepsiyalarına əsaslanır və əsaslanmalıdır. Bu araşdırmalarla, vergitutma sisteminin ölkələrarası fərqlərinin transformasiya mühitinin özünəməxsus cəhətlərinin təhlili ilə postsovet ölkələrinin vergitutma sistemlərinin də eyni nəzəri- metodoloji əsaslara, vergitutmanın tam prinsiplərinə istinad etməsi və bununla birgə fundamental əsaslar üzərində vergitutmanın fərqli konstruksiyalarının hazırlanması zəruriyyəti aşkara çıxarılmışdır.

**Açar sözlər:** vergi, iqtisadiyyat, gəlirlər, fiskal

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**Intradaction**

Tax regulation is one of the most dynamic elements of tax management. It is based on a system of economic measures of prompt state intervention in the course of fulfillment of tax obligations by taxpayers. The definitions of tax regulation existing in the specialized literature are quite similar and differ mainly in the varying degree of detail of the goals and instruments of influence.

The Tax Dictionary defines tax regulation as “measures of indirect influence on economic and social processes by: changing the type of taxes; changing tax rates; establishing tax breaks; increasing or decreasing the general level of taxation; deductions to the budget [4, p. 352].

The Great Economic Dictionary characterizes tax regulation as “a set of measures of indirect influence of the state on the development of production by changing the rate of withdrawal to the budget by lowering or raising the general level of taxation: the rate of direct individual income tax, corporate profit tax, indirect taxes; the introduced system of accelerated depreciation of enterprise capital, tax deductions for investments” [2, p. 483].

**Literature review**

The authors of the Financial and Credit Encyclopedic Dictionary also consider tax regulation as an integral part of tax policy, which they, however, reduce to only tax breaks [9, p. 213].

S.V. Barulin believes that "tax regulation is an integral part of the tax management process aimed at ensuring the implementation of the concepts of tax policy of the state and enterprises. The process of detailed development of methods for implementing tax plans, formation and introduction, if necessary, of new and adjustment of existing tax regimes aimed at implementing the price, fiscal, regulatory and control purposes (functions) of taxes, which have received quantitative and qualitative reflection in budget and tax assignments, target settings and the tax concept for a specific period of time" [6, p. 24].

One can agree with the opinion of Yu. B. Ivanov, V. V. Karpova and L. N. Karpov that tax regulation should be understood as "the targeted influence of the state on the behavior of economic agents through the use of various methods and instruments of tax policy to achieve desired socio-economic results" [1, p. 118].

### **Main part**

Summarizing generally accepted points of view, we come to the conclusion that tax regulation is a targeted influence of the state through tax policy on the economy and budget balancing.

It is through tax policy that the state not only forms sources of financing socially necessary expenses, implementing the fiscal function of taxes, but also ensures the creation of the necessary prerequisites for the structural restructuring of the economy, its growth, and the effective implementation of social development tasks.

Thus, tax regulation as a process is based on the conscious, active and purposeful use of the existing regulatory function of taxes, independent of the will of the subjects of management, in order to obtain certain socio-economic results. Consequently, the regulatory function of taxes is the basis of tax regulation [7].

In tax regulation, two interrelated methodological premises coexist, stemming from the nature of taxes themselves: on the one hand, this is the use of tax payments to form the revenue side of the budget and solve fiscal problems, and on the other hand, the use of tax instruments to regulate the economy as a whole.

The ultimate goal of tax regulation is the creation by the state of the necessary conditions for the growth of tax revenues into the country's budget system based on the growth of production, sales and income of the economy by influencing various aspects of economic life and the economy as a whole [6].

The peculiarities of state tax regulation are the presence of a clear macroeconomic strategy and a conscious impact on the economy, continuous in its development and relatively constant over time. It covers not individual business entities, but the entire economy as a whole and its segments.

Tax regulation actively influences the structure of social reproduction. With the help of the tax mechanism, the state creates the necessary conditions for accelerated accumulation of capital in the most priority sectors that determine scientific and technical progress, as well as in low-profit, but socially important areas of production and services.

Tax regulation also affects the social sphere. This applies to ecology and the environment, social infrastructure, and social protection of the population. The expenses of firms investing in such events are usually excluded from taxable profits. Insurance contributions to state extra-budgetary funds directly act as a source and instrument for implementing state social policy, paying pensions and benefits at their expense, and supporting low-income groups of the population. Environmental taxes and fines for excessive consumption of natural resources are the most important instruments for regulating environmental protection processes and rational use of natural resources.

Through the system of indirect and income taxation, the state regulates personal consumption and the population's effective demand by establishing non-taxable minimums, standard, social and property deductions when taxing personal income, exemption from taxation (full or partial) of certain types of personal income and groups of essential consumer goods from the corresponding taxes. Through regulation of the population's effective demand, the state influences the production and supply of goods and services, personal savings and consumption.



Tax regulation is implemented through the use of special instruments - tax policy tools.

According to I.A. Maiburov, a tax regulation instrument is understood as a set of tax legislation norms that ensure the state's influence on the economic behavior of a taxpayer through his economic interests in order to achieve a certain economic, social or other useful result [5].

Depending on the methods of influence, state tax regulation is divided into two areas: tax incentives taxation and tax "disincentives" (sanctions, deterrence).

Tax incentives are one of the motivational mechanisms, it is based on the policy of low taxes, optimization of the composition and structure of the tax system, the level of the tax burden, the rates of individual taxes, as well as the use of a system of tax incentives. Tax incentives are intended to purposefully influence the economy as a whole, its individual spheres, industries and social processes, as well as the economic behavior of taxpayers.

Tax deterrence is a less common area of state tax regulation, as it is intended to restrain the development of individual sectors of the economy and investment activity, primarily in order to prevent a crisis of overproduction. Tax deterrence is based on a policy of high taxes using generally and selectively high tax rates, with an increase in the list of tax payments, with the abolition of tax benefits, etc. [6]. Such a policy is carried out by the state, as a rule, during an economic crisis or wars. However, as the experience of carrying out such a policy in Russia in the 90s showed, as a result of its implementation, there was mass tax evasion and concealment of financial resources by transferring them to accounts in foreign banks.

Tax incentives are one of the most important elements of the tax regulation mechanism; they are primarily associated with the provision of tax benefits and preferences.

Depending on which element of taxation the tax preferences are aimed at changing, they are divided into three main groups: tax exemptions, tax discounts and tax credits [6].

Let us dwell in more detail on the composition, economic content, distinctive features and practical application of the three named groups of tax preferences (benefits).

The first group of benefits, which includes: tax amnesty, tax exemption, tax deductions, tax holidays, tax rate reduction and the formation of consolidated groups, can be conditionally combined under the general name "Tax Exemptions".

Tax amnesty is the release of a person who has committed a tax violation from liability.

responsibility for this violation. It is applied to a person who has committed a tax violation through negligence and has voluntarily reported to the tax authority the violation he has committed and is ready to take all possible measures to eliminate the consequences of this violation [7].

The objectives of tax amnesty are usually: replenishment of the budget by means of tax debt receipt; expansion of the tax base by involving funds from shadow to legal turnover. After tax amnesty, tax discipline may improve. This is due to the return of persons who previously did not pay taxes to the bosom of the tax system and the assignment of tax obligations to them.

At the same time, as a result of the tax amnesty, injustice may arise in relation to conscientious taxpayers.

Within the framework of the modern tax system, the following "tax amnesties" have been carried out.

Tax exemptions can be defined as the exclusion of individual elements (transactions, types of income, etc.) from the taxable base [5]. For example, with respect to income tax, tax exemptions are expressed in the fact that profit or income received by the taxpayer from certain types of activities is withdrawn from the taxable profit, i.e. is not subject to taxation. For example, when determining the taxable base for profit, income specified in Article 251 of the Tax Code of the Russian Federation is not taken into account. This type of income may include, for example, income in the form of property, property rights or non-property rights that have a monetary value, which are received in the form of contributions to the authorized capital of the organization.

Tax holidays are a complete exemption of the taxpayer from paying taxes for a certain period of time. Thus, during the first five years, residents of both industrial and production and

technology-implementation economic zones are exempt from paying property tax and land tax. Moreover, the property tax benefit is valid from the moment of its registration, and the land tax benefit is valid from the moment of receiving property rights.

Reduction of tax rates is a full or partial exemption from paying the tax calculated at the full rate by applying preferential rates. For example, in accordance with Art. 164 of the Tax Code of the Russian Federation, various rates of value added tax are established: 0% - for exported goods, 10% - for the sale of food products and children's goods, 18% - for the sale of other goods, works, services.

The formation of consolidated groups of taxpayers can also be considered one of the types of tax benefits that are aimed at reducing tax liabilities for the group as a whole, compared to the total tax liabilities used.

numerical for each participant separately.

The second group, "Tax Discounts," is a more complex group of tax preferences in terms of the order in which they are constructed, the acquisition of rights to which is associated with various conditions.

This is a group of tax benefits aimed at reducing the tax base by a set amount of legally permitted deductible types of expenses in order to stimulate their expansion and certain types of income.

The non-taxable minimum is a direct deduction of fixed amounts from the tax base.

The next type of tax discounts are tax deductions - exclusion from the tax base of certain types of current expenses, property and some types of income. At present, such a tax preference is established, for example, when taxing the income tax of individuals in the form of standard, social, property and professional tax deductions.

Discounts are divided into limited (the amount of discounts is limited) and unlimited (the tax base can be reduced by the amount of certain expenses). A large group consists of various types of targeted discounts related to investment expenses, with additional expenses for the development of unprofitable and low-yield mineral deposits, with other expenses [6].

Investment allowances provide deductions from taxable income for certain types of

investment expenses, usually as a certain percentage of them or as a percentage of the tax amount.

One of the types of tax rebates aimed at stimulating investment and upgrading fixed assets is the accelerated depreciation mechanism. Its use allows enterprises to reduce the tax base for profit tax and property tax and obtain a significant source of financial resources necessary to replace outdated production equipment with new ones.

The most complex element in the system of tax preferences is the third group - the tax credit.

Tax credits are characterized by the following features:

- involve a direct reduction in the taxpayer's tax liabilities to the budget by reducing the amount of tax and (or) deferring (installment) payment under certain conditions.

(legally established) conditions. The reason for this is their predominantly targeted focus on reducing the tax burden and developing the socio-economic base of users and territories, which ultimately contributes to the growth of production, and therefore, an increase in tax revenues;

- take into account the property status of the taxpayer to a greater extent than other types of benefits.

A deferment or installment plan for tax payment is a change in the tax payment deadline, in the presence of certain grounds, for a period not exceeding one year, with a one-time or phased payment by the taxpayer of the amount of the debt [1].

By decision of the Government of the Russian Federation, a deferment or installment plan may be granted for the payment of federal taxes in the part transferred to the federal budget for a period of more than one year, but not exceeding three years.

If the amount of the organization's debt on the 1st day of the month of filing an application for a deferment or installment plan exceeds 10 billion rubles and its one-time repayment creates a threat of unfavorable socio-economic consequences, in this case, a deferment (installment plan) for tax payment may be granted by decision of the Minister of Finance of the Russian Federation for a period not exceeding five years.



An investment tax credit is an independent type of targeted tax credit aimed exclusively at stimulating investment and innovation activities of enterprises. An investment tax credit is a change in the tax payment term, whereby an organization is given the opportunity to reduce its tax payments within a certain period and within certain limits, followed by a phased payment of the loan amount and accrued interest. It can be granted for a period of 1 to 5 years for corporate income tax, as well as for regional and local taxes. If an organization is included in the register of residents of a territorial development zone in accordance with the Federal Law "On Territorial Development Zones in the Russian Federation", an investment tax credit can be granted for a period of up to 10 years.

Tax "disincentives" include tax deterrence and the system of tax sanctions.

Tax deterrence is less common a strange sphere of state tax regulation, since it is intended to restrain the development of individual sectors of the economy and investment activity, primarily in order to prevent a crisis of overproduction, which rarely happens in the modern economy.

### **Conclusion**

Tax liability is the application of tax sanctions by authorized bodies to taxpayers and tax agents for committing a tax offense. In addition to tax liability, a person may be subject to administrative and criminal liability for violating tax legislation. Tax sanctions are an important instrument of tax regulation, playing a dual role [3]:

- ensuring proper compliance with tax legislation;

- orientation of the enterprise towards the use of more efficient forms of management and administration (allowing to minimize tax penalties).

To achieve the goals of tax regulation, it is necessary to have the right combination of tax

incentives and deterrence, which will ensure a balance of interests of all parties to tax relations. Various methods of state tax incentives should not only be used in combination with each other, but their synthesis with other areas of state regulation of the economy is also necessary.

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## MAIN METHODS OF TAX REGULATION

### Summary

Taxes become a means of state regulation of the economy in conditions of narrowed opportunities during the influence of the state on economic processes, especially this is manifested during the development of market mechanisms of economic development. Only today, new economic tools are combined with the residual elements of the previous economic system and the traditions rooted in the minds of the subjects of economic relations. In addition, the transition process in the country is complicated because reforms in the fields of law, politics and economy must be carried out at the same time. Taxes are considered to be the main source of income of the state, as they provide financing of the state's activities in modern conditions. Since most of the funds are collected through fiscal means, the pressure is increased on taxation subjects - individuals and legal entities. If we take into account the main features of these payments - their mandatory nature, one-way movement of means, then the reaction of the tax payer to evade payments on the tax obligations defined for him by law is quite clear. There are different views and theories about the role of taxes in the regulation of the economy. These theories have evolved over a long period of time. In the article, through a comprehensive study of the theoretical and methodological foundations of taxation, it was determined that the practical taxation system of each country is based and should be based on fundamental taxation principles and advanced tax concepts derived from various tax theories. With these studies, the analysis of the unique aspects of the transformation environment of the differences of the taxation system among the countries revealed the need for the taxation systems of the post-Soviet countries to refer to the same theoretical-methodological bases, the complete principles of taxation, and with this, the need to develop different constructions of taxation on the fundamental bases.

**Keywords:** tax, economy, revenues, fiscal

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## ОСНОВНЫЕ МЕТОДЫ НАЛОГОВОГО РЕГУЛИРОВАНИЯ

### Резюме

Налоги становятся средством государственного регулирования экономики в условиях суженных возможностей при влиянии государства на экономические процессы, особенно это проявляется при развитии рыночных механизмов экономического развития. Только сегодня новые экономические инструменты сочетаются с остаточными элементами прежней экономической системы и традициями, укоренившимися в сознании субъектов экономических отношений. Кроме того, переходный процесс в стране сложен, поскольку реформы в сфере права, политики и экономики должны проводиться одновременно. Налоги считаются основным источником доходов государства, поскольку обеспечивают финансирование деятельности государства в современных условиях. Поскольку большая часть средств собирается фискальным путем, усиливается давление на субъектов налогообложения – физических и юридических лиц. Если принять во внимание основные особенности этих платежей - их обязательный характер, одностороннее движение средств, то реакция



налогоплательщика на уклонение от уплаты налоговых обязательств, определенных для него законом, вполне понятна. Существуют разные точки зрения. и теории о роли налогов в регулировании экономики. Эти теории развивались в течение длительного периода времени. В статье путем всестороннего исследования теоретических и методологических основ налогообложения определено, что практическая система налогообложения каждой страны базируется и должна основываться на фундаментальных принципах налогообложения и передовых налоговых концепциях, вытекающих из различных теорий налогообложения. Благодаря этим исследованиям анализ уникальных аспектов трансформационной среды, различий систем налогообложения между странами выявил необходимость обращения систем налогообложения постсоветских стран к одним и тем же теоретико-методологическим основам, целостным принципам. налогообложения, а вместе с этим и необходимость разработки различных конструкций налогообложения на фундаментальных основах.

***Ключевые слова:* налог, экономика, доходы, фискальная политика.**