

Problems of the Russian Economy Integration in the Sphere of High-tech Global Space

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Abstract - The article discusses the main conceptual problems of interaction between the economic development processes' stakeholders of the Russian Federation and the world community. The options for their practical solution within the context of domestic enterprises in a foreign economy integration, as well as attracting investment from foreign partners have been proposed. Special attention in the article is paid to the legal aspects of such interaction, as well as to the peculiarities in the part of tax and budget policy.

Keywords - High-tech enterprises, government support, global interaction, investment, innovation, tax and budget policy.

1. Introduction

Russian legislation interprets tax, levy, duty and other payment (hereinafter collectively referred to as tax) as a mandatory contribution to the budget of the appropriate level or to an extra-budgetary fund, made by payers in the manner and under the conditions defined by the legislation.

In the context of the property relations system, it is expedient to understand the tax more correctly - as part of the property objects alienated by the owner (individual or legal entity) as part of the fulfillment of tax obligations imposed on him and intended for consumption by some (national, regional, other) society through the budget of the appropriate level or extra-budgetary fund.

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Definition of art. 2 of the Federal Law of the Russian Federation "On the Fundamentals of the Tax System in the Russian Federation" stated that the tax system is a combination of taxes, fees, duties and other payments levied in the established manner [9].

This definition seems to be incorrect both in form and in its contents, as it reduces the system to a simple set of results of its operation in the form of tax contributions.

We identify the tax system through the prism of legal relations as a subject-oriented legal relations system, including property relations.

Let us refer to the tax system as a set of subjects of legal relations and relations between them related to the establishment and implementation of tax rights and tax liability restrictions, the latter being composed of tax obligations, tax responsibilities and tax liability.

It should be emphasized that the tax system does not fit into the system of property relations, going beyond it, as within its framework there are relationships that fall, for example, into the sphere of criminal law, and are not limited to change of proprietary rights to the property objects [4].

Accordingly, taxation is the process of alienation of property objects of a specified nature, the process of functioning of the tax system. Taking into account the aforementioned, the tax system is sometimes identified with the taxation system, although they correlate in terms of meaning as an object and a process of functioning of this object.

In some cases, tax systems integrate the basic systems with respect to a certain object of taxation. For example, a real estate tax often integrates a tax on the appropriate land allocation and a tax on a building, purchased, for example, from income [1].

2. Methodology

In the Russian Federation, a complex system is used, where a complex of effective and resource-consuming systems is allocated, the first one absolutely dominates [2], [3].

The existing Russian tax system and, accordingly, the current Russian tax legislation have a number of significant defects, including:

- excessive fiscal nature of the tax system, reaching the confiscatory level;
- a significant preponderance of fiscal authority over regulatory activity;
- ignoring the heterogeneity of the economic space and its subjects, including non-selectivity in relation to the organizational isolation of the intra-corporate sphere;
- poor regulation, reaching the level of disorientation, as well as the declarative vagueness of a number of laws;
- instability and uncertainty of tax innovations, as well as the lack of appropriate state guarantees for compensation of damages caused by these dynamism and non-determinism;
- the presence of direct or indirect retrospective impact, including - the introduction of laws of a retroactive force, increasing the tax burden of taxpayers;
- the absence of a mechanism for restructuring tax arrears and the institution of tax amnesty and active tax repentance;
- the presence of a number of conceptual errors, including the fallacy or lack of definition of selected typical components of the tax system;
- lack of harmonization with the tax systems of the leading countries;
- cumbersome, associated with a high multiplicity of taxes, their options, as well as the so-called splitting, when for one taxpayer and one object of taxation there is a non-single primary tax recipient;
- extremely complicated representation of the tax system;
- the absence of noticeable rental taxes on consumable objects that have the character of a public domain like a subsoil;
- internal uncertainty, which must often be resolved either by the apparatus of federal and regional authorities, or by tax authorities, including local tax authorities such as the State Tax Inspectorate and specific tax inspectors;
- the presence of multiple taxation, when one and the same object acts as an object of taxation for different taxes, although Russian law explicitly states that one and the same object may be taxed of one type only once for a statutory tax period. In practice, there are up to nine consecutive repeated taxations (direct or indirect);
- the existence of real and powerful competition among tax recipients. Due to the fact that the company itself makes tax payments, it has the right to establish the sequence and size of these payments within the limits specified by tax legislation. Moreover, an enterprise can pay some taxes, not pay others, and still the others pay partially, and not to all tax recipients;

- maintaining single-channel transfer schemes that provide for the subsequent redistribution of tax revenues received by primary tax recipients to secondary tax recipients. Under these conditions, the tax recipient receives undoubted advantages over other tax revenue recipients — secondary tax recipients. Such scheme has a serious negative potential when targeting any primary tax recipient, since provides him with tax manipulation levers for secondary tax recipients on the part of taxpayers and primary tax recipients;
- the advance nature of some tax payments, which worsens the financial and economic results and the financial and economic condition of the enterprise, increasing its need for floating assets;
- initiation of cost mechanisms in the sphere of entrepreneurship and disincentive of profitable production and economic activity;
- the existence of a developed Institute of Open set of subordinate acts such as tax instructions and explanations;
- creation of preconditions for erroneous interpretation of legislative regulations due to incompetence of tax officials;
- prohibition of the institution of fiscal replacement of the taxpayer, in which one person undertakes to fulfill the tax obligations of another person (similarly in the case of groups of persons);
- exclusion of the institution of tax amnesty and the tax limitation period;
- the existence of almost unlimited and uncontrolled monitoring and repressive opportunities for tax authorities.

The tax reforms implemented have eliminated or mitigated some of the following shortcomings, namely:

- slightly reduced the level of fiscal value (especially significantly - on the income of natural persons and profits of legal entities);
- eliminated many flagrant jurisprudence incidents and impropriety, which abounded in Russian tax legislation;
- declared the presumption of tax innocence and prohibited the direct acceptance of property to cover tax debts assessed by the tax authorities;
- deprived, at least formally, of binding force by-laws and introduced direct legal acts.

However, such tax innovations are local and purely evolutionary in nature and do not solve the tax problem of Russia as a whole and in principle. Moreover, they often turn taxpayers into actual hostages of domestic tax authorities [8].

In relation to the modern stage, it should be noted that RMIC enterprises must necessarily and on a permanent basis integrate into the world economy and both operate themselves abroad and interact with foreign counterparties in Russia and abroad. At the

same time, enterprises of the RMIC in one way or another should be involved in innovation activities in the territory of the Russian Federation or abroad, and foreign enterprises - counterparties - effectively operate in the territory of the Russian Federation [5], [6].

Accordingly, a managerial incident occurs: and Russian enterprises and their foreign counterparts are beginning to fall under the superposition of a number of non-identical tax systems.

The shortcomings of the Russian system were discussed briefly above. However, many foreign tax systems have significant disadvantages and catastrophic complications. Moreover, in some countries, including, for example, the USA, there is a federal and state tax legislation that are not harmonized with each other.

This should take into account the essential specifics of operating enterprises RMIC, including in the field of innovation, namely:

- significant duration of production and innovation cycles;
- high riskiness of these operations;
- high cost of these operations;
- the presence of complex migration routes for manufactured products and their components.

Accordingly, the tax system of the Russian Federation should be reformed conceptually and in realizable manner, and the tax legislation should be revised.

The following variants of general reform of the tax system of the Russian Federation seem appropriate:

- in the context of the degree and pace of reform: revolutionary and evolutionary options;
- in the context of the nature of innovation: conceptual and implementation innovations;
- in the context of the innovation's introduction: the formulation of the new Tax Code of the Russian Federation and the adjustment of the existing one, with the new profile code being either a copy from foreign tax codes or original.

The analysis showed that the most appropriate should recognize the revolutionary innovations of the conceptual and of the realizable nature, reflected in the original tax legislation, taking into account the applicable foreign legislation. However, this method cannot but cause serious resistance, at least on the part of the tax recipients and tax control authorities.

Accordingly, the method must be specifically defined taking into account a number of factors at the state level - the level of the Government of the Russian Federation or the President of the Russian Federation, accounting the current political landscape in the State Duma of the Russian Federation [7].

However, the semantic content of the innovations will be in some sense invariant in relation to this

method-depending on it will be implemented different accent, wording, consistency with other laws, etc.

The initiatives taken so far to reform the Russian tax system have been of empirical innovations character and, in particular, have not been successful, and in some cases simply counterproductive.

Accordingly, in order to formulate proposals for reforming the Russian tax system, it was proposed to move away from this vicious stereotype and, along with correcting obvious shortcomings such as the lack of definitions, introduce a conceptual scheme of a feasibility study of reform tax management decisions.

This conceptual approach provides a meaningful formulation, formalization and solution of a complex of managerial problems of optimal taxation.

Along with this, it seems appropriate to implement global structural harmonization of the tax systems of industrialized countries by introducing the World Tax Organization regime (similar to the World Trade Organization), unifying the typology of taxes while maintaining other freedoms regarding tax administration. Thus, in particular, the problem of avoiding double and multiple taxation will be technically solved.

Some of the direct results of the author's research, which were carried out in the period from 1992 to the present, were implemented in practice (of course, the authors were not the only adherents of the introduced tax innovations), namely:

- the tax system has been codified in terms of legislative regulation by shifting from a number of tax laws to the Tax Code of the Russian Federation;
- a "flat" system of taxation of personal income was introduced, although the authors proposed a more radical option - a regressive scale;
- for a number of projects, the limit of prohibitive tax rates was estimated. Thus, for a number of international projects for the design, production and technical operation of aviation equipment, it was established that the marginal rate of the value added tax cannot exceed 15%;
- for a number of investment and innovation projects, including international ones, parameterized zones of permissible investment loads were established on RMIC enterprises depending on the level of tax rates (value added taxes and profits).

3. Conclusions and recommendations

On the basis of the results obtained, there are grounds to formulate the following findings, conclusions and recommendations:

- 1) the financial and economic performance and the financial and economic state of a large part of the enterprises of the Russian high-tech industrial

complex are generally unacceptably poor given the prospects. This is largely due to the defectiveness of the existing tax system;

2) it is expedient and permissible to present any tax system in the form of an integrated fiscal-regulatory processor, reflecting the external tax management of enterprises;

3) the existing tax system of the Russian Federation has a number of significant defects of a conceptual, implementation and technical nature. It must be urgently changed, both in terms of its availability and its enforcement;

4) as priority measures should simplify the tax system, increase its regularity and reduce fiscal efficiency, as well as give consistency. In this case, the specifics of high-tech industries and innovative projects should be considered;

5) the tax system of the Russian Federation and industrialized countries should become structurally isomorphic in terms of the type composition of taxes, including by means of the global tax unifications introduction.

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