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FEATURES TAX REFORM AND MECHANISM OF HIDING TAXES IN UKRAINE

Abstract. In the article has done first attempt to find out the essence, components and implications of the mechanism of hidden taxes and to investigate their impact on the socio-economic situation in the country. The main changes in the tax system of Ukraine that have occurred as a result of tax reforms have been highlighted. The main motive for raising the level of minimum wage in 2017 is not to increase the welfare of the population, but to increase revenues to the budget due to hidden taxes. As a result, the transformation of budget expenditures into taxes is taking place, as the tax base on income increases. The following methods of tax concealment are singled out: combining taxes under common names; expansion of the tax base, list of objects of taxation (property tax); increase in tax rates and increase of tax rates linked to the minimum wage; the introduction of a double taxation mechanism (excise tax on retail sales); transfer of tax payments to non-tax categories; transferring the tax burden from the rich to the middle stratum; the transformation of a single tax, when the increase of the tax forces entrepreneurs to reduce production costs (introduction of the latest technologies, rational use of resources), thereby reducing the damage they could receive as a result of the increase in the price of products by the amount of tax and, consequently, the reduction of sales; repeated tax transfer to the final consumer, when the final payer becomes the final consumer (in most cases this is achieved through indirect taxes).

Keywords: taxes, hiding taxes, tax burden, taxation, minimum wage, living wage.

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ОСОБЛИВОСТІ ПОДАТКОВИХ РЕФОРМ ТА МЕХАНІЗМ ПРИХОВУВАННЯ ПОДАТКІВ В УКРАЇНІ

Анотація. У статті вперше зроблена спроба з'ясувати елементи механізму приховування податків. Висвітлені основні зміни у податковій системі України, що відбулись в результаті податкових реформ. Проаналізований вплив цих змін на платників податків та рівень податкового навантаження в країні. Виділено методи приховування податків.

Ключові слова: податки, приховування податків, податкове навантаження, оподаткування, мінімальна заробітна плата, прожитковий мінімум.

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ОСОБЕННОСТИ НАЛОГОВЫХ РЕФОРМ И МЕХАНИЗМ СОКРЫТИЯ НАЛОГОВ В УКРАИНЕ

Аннотация. В статье впервые сделана попытка выяснить элементы механизма сокрытия налогов. Освещены основные изменения в налоговой системе Украины, которые произошли в результате налоговых реформ. Проанализировано влияние этих изменений на налогоплательщиков и уровень налоговой нагрузки в стране. Выделены методы сокрытия налогов.

Ключевые слова: налоги, сокрытие налогов, налоговая нагрузка, налогообложения, минимальная заработная плата, прожиточный минимум.

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Introduction. Plain and simple tax system typically requires a clear rationale and transparent paying taxes mechanism. However, under conditions of economic crisis and low living standards in the country publicizing the real indicators of tax burden can lead to undesirable consequences and general social discontent.

Research analysis and problem statement. Issues determine the causes of the current state tax system, pursuing its reform; the study of the impact of tax policy on the development of the financial system is subject to domestic and foreign research scientists. Thus, a significant contribution to the theory and practice of the tax system, to address the development and implementation of taxation as an economic lever of regulation of social and economic development have V. V. Zaichykova, V. B. Zakhozhai, Iu. B. Ivanov, A. I. Krysovatyi, O. P. Kyrylenko, I. O. Lunina, I. A. Maiburov, A. M. Sokolovska, V. M. Fedosov, F. O. Yaroshenko, Iu. V. Pasichnyk and others. However, the volatility of financial and economic conditions and legislative framework requires a comprehensive study of the problems of excessive taxation and ways to optimize the tax system in Ukraine.

The contradiction between proclaimed objectives carried out tax reforms and declared areas of social and economic policy necessitates study on the use of the mechanism of concealment of taxes and their impact on the socio-economic situation in the country.

The purpose of the article is to conduct a conceptual study of the nature, components and consequences of hidden taxes mechanism in the conditions of reforming the tax system.

Research results. Global development initiated the need to rethink the priorities of social life according to the challenges of the third Millennium, as the world increases inequality between rich and poor segments of the population (in 2014 1 % of the world's population owned 48 % of global wealth, while in 2016 this figure reached more than 50 %), while only 27 % of the population is covered by comprehensive social protection [1]. As part of joining the Millennium Declaration Ukraine launches new strategic directions of development, including: combating poverty alleviation, access to quality health care and education, decent wages, achieving environmental sustainability, social justice in the distribution of financial resources modernization of the economy, infrastructure development, improving the quality of governance.

In terms of military aggression, political and financial crisis conducting an effective fiscal policy requires the formation of a perfect mechanism for tax collection and determine the optimal level of tax burden to achieve budgetary priorities. However, today in Ukraine there is a mismatch declared and actual budget priorities. Excessive politicization of the budget process is leading to the adoption of populist decisions and misallocation of real budgetary resources.

In 2017 the government defined the following main budget priorities: improving defense capabilities; raising social standards; provision of education and health care reform; targeted support for farmers; development of road infrastructure; stimulate energy efficiency; support local budgets and regional projects within the framework of decentralization reform. However, according to the Law of Ukraine On State Budget for 2017 constitute the largest share of expenditure on social protection expenditure – 20 % (including the Pension Fund 17.6 %); spending on defense and security are – 18.5 %; expenditure on debt servicing – 14%, spending on education – 10.6 %, health care expenditures – 9.11%, subsidies to the population – 6.5 %.

To ensure the execution of expenditures made by the government modification of raising social standards, including wage increases twice (3200 UAH), and the growth of living wage to UAH 150 (at the level of the living wage is well below the amount of basic social standard). Experts estimate the actual subsistence minimum in August 2016 prices per month per person amounted to 2669 UAH (with the amount of income tax for individuals – 2885 UAH) for persons unable to work – 2269 UAH. While statutory living wage is almost twice less the estimated real rate (Table 1).

Table 1

Comparison of actual and real living wage indicators in Ukraine

Indexes		Children younger 6 years	Children aged 6 to 18 years	Able-bodied persons	Persons unable to work	The overall index
Living wage in 2016						
Nominal Living wage, UAH	since 01.01.2016	1167	1455	1378	1074	1330
	since 01.05.2016	1228	1531	1450	1130	1399
	since 01.12.2016	1355	1689	1600	1247	1496
Real Living wage, UAH	August*	2657	3169	3105	2269	2885
Deviation of nominal and real living wage on August 2016	UAH	1429	1638	1655	1139	1486
	%	-53.8	-51.7	-53.3	-50.2	-51.5
Living wage in 2017						
Living wage nominal, UAH	since 01.01.2017	1355	1689	1600	1247	1544
Rejecting on January 1, 2016 to 2017, UAH		188	234	222	173	214

* source [10]

During analyzing the changes, which will widely advertised government beyond the increase in the minimum wages in 2017, we can conclude that the primary motivation for this is not the welfare of the population, and increase revenue through hidden taxes. First of all, as a result of the increase occurs the transformation costs in taxes, as well as increasing the tax base on income tax and, accordingly, will increase revenues to the state and local budgets. Also increase payroll and therefore increase revenues to the pension fund due to a significant increase amount of the single social contribution. Also, increase revenues from property tax and single tax, since the tax rate is determined as a percentage of the minimum wage. In general, the adoption of such a decision consolidated budget expenditures will increase by 12.8 billion UAH and increase revenues from all types of taxes will increase to 73.8 billion UAH. Thus, the real incomes of the consolidated budget of Ukraine (including the Pension Fund) from raising the minimum wage to 3200 UAH in 2017 will amount to 60.1 billion UAH. Experts estimate that the additional tax burden between taxpayers distributed as follows: self-employed persons – 58.8 %, private sector – 40.8 %, public sector workers – 0.4 % [3]. Therefore, it can be argued that nowadays government is increasingly resorting to hidden mechanisms of manipulation revenue and introducing hidden taxes. Despite the legislated tax principles, including the classic, suggested by Adam Smith, the principles of certainty and clarity, hidden taxes in the tax system of Ukraine not only exist but are rapidly developing, and become mandatory part of tax reform.

Hidden taxes, in our opinion – is the tax revenue that are not properly identified or legally hidden. They form the additional costs of managing, reducing the level of welfare, but they are not legally described mechanism of their collection and are not officially recognized as such. Thus, taxpayers are unaware that they increase the tax burden, so the perceived tax reform and government actions with greater confidence. Accordingly, hidden taxes disaccord with the principle of certainty for their inherent least one of the following characteristics: have not clearly expressed form for taxpayers; do not appear in official statistics; for them there is no present or imperfect mechanism enshrined in law administration; they have elements of secrecy on persons at the expense of which is paid.

To determine the components of hiding taxes mechanism in Ukraine should conduct an analysis of recent changes in the tax area. Thus, to optimize taxation by the Government of Ukraine in the years 2015-2016 was reduced the number of taxes and fees and proclaimed a course on decentralization, including tax. The content of the reforms and the financial implications can be understood by analyzing the changes introduced in the tax and budget legislation from 1 January 2015 and make the first conclusions on the effectiveness and actual directions of tax policy.

In 01.01.2015 in Ukraine reduced the number of taxes from 22 to 11. However, the fact of reduction was carried out mainly by combining tax payments under the common name of existing taxes, and actually canceled only three fees: fees for certain types of business; fee as a surcharge to the existing natural gas tariff for consumers of all forms of ownership; tax on development of viticulture, horticulture and hop, the validity of which ended in half a year to imposed changes. It should also be noted that the amount of taxes not only on the number decreased, but on the contrary supplemented. Specifically, in the income tax was introduced: new military fee, validity continued from year to year. Property tax is including tax on real property other than land, vehicle tax, the land tax. In fact the new payment in the tax system of Ukraine is the only vehicle tax. Rent and charges for the use of other natural resources include fees special use forest resources, fee for special use of water; fee for use of mineral resources; fee for the use of radio frequency resource of Ukraine; fees for the use of other natural resources. An additional tax should be considered the introduction of excise tax on retail sales, which the mechanism of charging and determine its feasibility as an important source of local budgets is a lot of comments. The number of taxes and fees – this is just one of the indicators estimated by favorable tax system. And, as the example of Ukraine's tax system, it cannot objectively reflect the real situation, because the tax system of our country cannot be called simple, despite not made changes to the government of taxes.

Consider the financial implications of tax reforms in terms of various taxes and fees. Presented by the Ministry of Finance of Ukraine tax changes in 2015, in order to simplify the

tax system and tax administration, included the introduction of identical bids for the main budget-taxes (Income tax, personal income tax and VAT) at 20 %. However, adopting a compromise solution were introduced rates of 18 % to Income tax, personal income. That is for the Income tax changes have occurred since 2015 operated a base rate of 18 %, although the Tax Code of 2010 was predicted its decline from 1 January 2014 to 16 %. There were also canceled almost all the benefits of this tax, on the one hand, to address the problem of excessive use of benefits within the domestic tax system. On the other, reduced the role of the regulatory function of taxes and increased tax burden, which is also an element of concealment. Thus, the promise of reducing the tax burden on the taxation of corporate profits as a result of the reforms did not take place.

For personal income tax the main innovation was the introduction of the tax rate on personal income at a rate of 18 % instead of basic 15 % and 20 %. The very progressive abandonment of (though few progressive) taxation scale implementation of this tax reduces social function in which more than pays more gets. What impact has introduced changes in the taxation of personal income tax on income of different groups can be seen from the amount of tax payments from wages. For example, analyzed the effects of changing tax for three income levels in 2015, the minimum income has been taken at the level of the minimum wage; average incomes equal to the average monthly salary; income of rich groups of the population was calculated as the sum of salary which is 10 thousand UAH exceeds the maximum, which was applied Single Contribution (20706 UAH) (tab.2).

Table 2

Changing the amount of tax paid on personal income as a result of tax reforms
for various sectors of the population

The level of incomes	Performance calculation for 2015	Total personal income in 2015, UAH / month	Total personal income in 2016, UAH / month	Deviation,	
				UAH	%
Low	1218 UAH / month	85.4	95.22	9.85	11.53
Average	4362 UAH / month	630.75	785.16	154.41	24.48
High	30706 UAH / month	5311.12	5527.08	215.96	4.07

* source [10]

As shown in Table 2, in 2016 compared to 2015 increased the amount of accrued income tax, with incomes low level on 11.5 % (9,85 UAH taking into account the tax benefits); with incomes average level on 24.5 % (154,41 UAH) with incomes high level of only 4 % (216 UAH). So, the greatest negative impact of higher personal income tax rate from 15 % to almost 18 % in the population of middle-income, and that most of the population of Ukraine. Also, tax burden increased on the poor people. However, for people who receive significant income in the amount of more than 10 minimum wages, on the contrary – the tax burden has decreased as in 2015 it taxed at rate of 20 % and in 2016 – at the rate of 18 %.

Another component of the specific mechanism of personal income tax in the form of wages is the social tax privilege. Its content is to reduce the tax base for persons with low wages.

It should be noted that in most countries the tax allowance is set at a subsistence level of population or level of the minimum wage. That is, the lower limit of the allowances should be minimum physiological needs of man which ensure its existence [4, p.27].

For example, in Germany the income tax paid from all types of income, net of various tax-free articles. These items include: non-minimum (which should be at the level of the minimum wage); charitable contributions; spending on housekeeping; expenditures on children; extraordinary expenses and others [5, p.21]. In addition, equity tax in Germany is realized through the application

of progressive tax scale with wide scale gradations – from 19 % to 44 % (depending on the size of income) [6, p.1].

In the context of the social dimension of personal income tax would like to draw attention to the personal income tax rate reduction from 20 to 18 % on passive income, including Interest on deposits (as a result of the declaration of income common source of income officials were dividends) and introduced by the new government taxation of pensions.

The most controversial tax in Ukrainian tax system is Value Added Tax (VAT). It has the largest fiscal value, but imperfect mechanism for its collection raises many corruption schemes. To dealing with it we are introduced a system of electronic VAT administration. This is positive, despite the large number of complaints from taxpayers, indicating a need for improvement. However, the social aspect is negative VAT regressivity of the tax on incomes of the poor, because the share of VAT revenues which are much higher than the income of wealthy citizens. According to the tax in foreign countries, this problem is solved by introducing differentiated tax rates, including a decrease in the VAT rate on products first necessary. New Government of Ukraine introduced additional rate specified tax rate of 7 % for medicines, thereby encouraging growth and price on this type of product. In 2016, this rate has continued to operate, creating further pressure on the prices of important socially important goods – medicines. The implemented changes to the VAT agricultural producers also strengthened the tax burden. Much discussion was renovated on the simplified taxation system.

A contentious issue is the change in the list of taxpayers and prohibitions rights to entities to use simplified taxation system. A significant change in 2016 was a significant limitation of income taxpayers and the third group a slight increase in tax rates of 2 % and 4 % to 3 % and 5 % respectively. In fact, taxation was restored in 2014, according doubts about the validity conducted in 2015, changes in taxation rules only tax.

Hidden taxes also include tax on retail sales, which was actually new to the tax system, but its introduction disguised under the name of an existing excise tax. Referring to the theory of taxation we note, that the excise tax on alcohol and tobacco consumption is to reduce these harmful products, which in turn would reduce the income tax. However, in our view, the purpose of the changes was to increase revenues to local budgets. Based on this conclusion, consider methodically incorrect installation indirect, temporary taxes as a major source of local budgets.

Property tax in terms of vehicle tax – this is one of the types of luxury tax, as the declared objects of taxation are expensive cars cost up no more than 5 years. In 2016 was slightly improved mechanism for determining the object of taxation, as the existing 2015 characterization cylinder capacity not consistent sign of luxury car tax which was also the aim of introducing this tax. However, further weak point is its vehicle tax administration since fiscal office has no control data impact on taxpayers. Therefore, there are ample opportunities for evasion of vehicle tax, and its social role may be neutralized.

Tax on real estate in 2015, expanding the tax base through commercial property tax, reducing tax exemptions and introduction of luxury homes and apartments continued to increase their fiscal capacity, including by reducing the income of the middle class. Thus, on the one hand, the number of taxes in Ukraine as if reduced, and, on the other hand, began to pay more taxes, given the hidden nature of rate hikes many taxes and fees.

An important indicator that takes into account the international ratings of tax systems in the world is the level of tax burden. The level of tax burden is determined by economic conditions and elements of governance, and how effectively used reallocate tax revenues of the state budget to meet social and economic needs of society [7]. Despite the crisis in Ukraine, in which the government would have to support the economy by easing the tax burden, the situation in our country is the opposite.

The evolution of the tax burden, as well as components of its calculation is provided in Table 3.

Table 3

The dynamics of the tax burden in Ukraine in 2010 – 2015 *

№	Indexes	2010	2011	2012	2013	2014	2015
1	GDP (at current prices, bln. UAH)	1079.3	1300	1408.9	1454.9	1586.9	1988.54
2	GDP growth, % to the previous period	-	120.4	108.4	103.3	109.1	125.3
3	Tax revenues to the consolidated budget of Ukraine, mln. UAH	236.9	324	348	341.2	355.4	507.6
4	Single social contribution, mln. UAH	119.3	139.1	158	166.9	165.9	169.9
5	Tax burden, % (r3 / r1 × 100%)	21.9	24.9	24.7	23.5	22.4	25.5
5	The overall level of fiscal burden, % ((r3 + r4) / r1 × 100%)	33.0	35.6	35.9	34.9	32.9	34.1
7	The growth rate of the overall fiscal burden in% to the previous period	-	7.9	0.8	-2.8	-5.9	3.7

* source : [8, 9]

The calculation shows that during the period of about 21.9-25.5 % of GDP in the consolidated budget accumulated in countries through the mechanism of taxation. During 2010-2015 years, the fiscal burden in Ukraine ranged from 32.9-35.9 %. In 2015, the level of tax burden was not the least, stopping on an average of 34.1 %.

Thus, a significant liberalization of the tax system as a result of tax reforms of recent years has not happened. Now the focus of fiscal policy is on fiscal function and its regulating and stimulating functions minimized [11]. The reason for this is to use the mechanisms of concealment of taxes – the government emphasizes reduction of taxes, however, according to our calculations, the tax burden in the country ranges from its mean.

Conclusions. According to the analysis can be identified the following methods of concealment of taxes:

- unification of taxes in joint names;
- broadening the tax base, the list of objects of taxation (property tax);
- increasing tax rates and increase tax rates that are tied to the minimum wage;
- implementation mechanism of double taxation (excise tax on retail sales);
- transfer of tax payments and the category of non-tax categories;
- transfer the tax burden from the rich segments of the population on the middle layer, resulting in reduced social role of taxes and increased revenue (change mechanism tax shift from progressive taxation to proportional, increasing the tax burden on income most layer – people with average incomes; the transition to a flat tax and personal income tax rates averaging it);
- complexity of the mechanism of tax benefits of social character that only complicate the taxation mechanism, but does not have real social support for disadvantaged sections of the population (social tax privilege);
- the transformation of the single tax, if the tax increase makes businesses reduce production costs (introduction of new technologies, rational use of resources), thus reducing the damage they could get by raising product prices by the amount of the tax and, consequently, reduce sales;
- frequent shifting tax on the final consumer when the payer is the actual end user (in most cases this is achieved by indirect taxes).

Results of the study reaffirm fiscal direction conducted in the country of tax reform and the absence of strategic guidance on creating a favorable investment climate in Ukraine.

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