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Outlines of Changing the Tax Policy Paradigm of Ukraine

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Abstract. The relevance of the research topic is due to the absence in Ukraine of an institute of tax, which should have a philosophy of creation, formation of a new paradigm of tax policy development considering the consequences of the current global crisis. The purpose of the study is to clarify the question regarding what analog tax policy model and with which type should be chosen for Ukraine in order to build a tax institute in the context of a further development paradigm. The general philosophical method, deductive method, method of comparative analysis, analogies, generalisation have been used to obtain the results of the study. Analog models of tax policy have been considered in the article: maximum tax policy model (fiscal and fiscal-redistributive type), the result of the application is the increase in the tax burden on economy and population; model of the minimum tax policy (regulatory and fiscal-competitive type), the result of which is a decrease in budget revenues, a reduction in public investment, and a significant reduction in social expenditures; model of a reasonable tax policy (fiscal-regulatory type), the result of the application is finding a compromise between the implementation of fiscal, regulatory and distributive (social) functions of taxes, a significant amount of social spending. It has been determined which countries in which economic situations used an analog model. It has been established that events in the world and in Ukraine will force the latter to look for a new model of tax policy and to build a new tax system based on it. Likewise, it has been substantiated that Ukraine for the period of overcoming the consequences of the crisis should build the tax system based on an analog model of maximum taxes with the use of the fiscal and redistributive type of tax policy, which will provide a high level of social expenditures and significant public investment in the economy, will provide significant social leveling in society, which in turn will entail high progressive income and property taxes. The practical implications of the findings are that they can be used to set up a tax institute in Ukraine and develop an effective state tax policy. This topic has the prospect of research on improving the taxation mechanism to provide the citizens of the country with the necessary public goods

Keywords: tax institution, public goods, analog model of tax policy, maximum tax policy model, minimum tax policy model, reasonable tax policy model, type of tax policy

Introduction

For almost 30 years, independent Ukraine has been looking for a model of tax policy based on which an ideal tax system can be built. During this period, 16 prime ministers and 18 governments changed. Each government was characterised by the originality and uniqueness of tax policy. The uniqueness was that the result of the application of similar policies by different governments was not reproducible with absolute accuracy. Some prime ministers have formulated the tax policy of the state and formalised it with relevant documents: Strategies, Concepts, etc. In Ukraine, there is a "Strategy for Reforming the Public Financial Management System for 2017-2020" [1], which was approved by the order of the Cabinet of Ministers of Ukraine of February 8, 2017, No 142-r, it provides for "reducing the deficit of operations of the general government sector and reducing the growth rate of public debt in the medium term and keeping them at an acceptable level", as well as "ensuring the consistency and predictability of fiscal and

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tax policies" [1]. The Strategy also states that "the Ministry of Finance will develop a Strategy for the development of the tax system in the medium term, which should be consistent with the strategy of economic development, reform of the budget process and pension system" [1]. Approval of this Strategy by the Cabinet of Ministers of Ukraine was scheduled for 2017.

Currently, there is no legislative document in Ukraine that would formulate the main goals, objectives, principles, directions of tax policy. After all, these formulations should be based on the analog model of tax policy using the appropriate type that the state wants to take as a basis. The website of the Ministry of Finance of Ukraine in the section "Tax Policy" states that "state tax policy is the activity of the state in the field of establishing, legal regulation and organisation of collection of taxes and tax payments to centralised funds of state resources" [2]. However, the definition does not reflect on what basis the state tax policy should be formed and on what scientific basis.

In previous studies on the paradigm of tax policy in Ukraine, the authors formulated the essence of the concept of "state tax policy", which consists in the fact that it is "…a component of socio-economic policy of the state aimed at forming such a tax system that takes into account personal interest of the taxpayer, stimulates the accumulation and rational use of national wealth, promotes the harmonisation of interests of the state and society, as well as ensures their progressive development" [3]. The authors believe that the state tax policy formulated above should be focused on creating a tax system that takes into account the individual interests of the taxpayer, based on his interest in maintaining health, increasing welfare; will stimulate the accumulation and rational use of the national wealth of the country, promote the harmonisation of the interests of the state and society, thereby ensuring its socio-economic progress.

Now the world in general and Ukraine in particular, are facing great challenges, and according to Branko Milanovich, an American economist, "the economic consequences of the new coronavirus pandemic should not be seen as an ordinary problem that macroeconomics can solve or mitigate". Most likely, the world will witness a fundamental change in the very nature of the global economy [4]. At the same time, the rapid development of events in the world brings significant changes in the development of the country's economy. The authors believe that it is necessary to continue the study of the state of tax policy of the country, the formation of a new paradigm of development, considering the consequences of the current global crisis.

The purpose of the study is to clarify the question of which analog model of tax policy, using which type, Ukraine should choose to build a tax institution on in the context of the paradigm of further development.

Literature Review

Many works of Ukrainian scholars are devoted to the formation of Ukraine's tax policy, its complex formation, and development. The issues of the tax policy of Ukraine in connection with globalisation and European integration were studied in the works of I.Y. Halushchak, I.V. Kokhan, V.S. Dmytrovska [5], I. Kovova et al [6], A. Sokolovska et al [7], V.V. Chaika et al [8], P.V. Kolomiiets [9]. Thus, L. Zadorozhnya, A. Kapelyush, M. Karmalita, O. Pizhuk, P. Selezen, K. Shvabii, in their scientific work [10] aptly noted that "one of the urgent problems in the field of tax policy of the state in Ukraine is the lack of institutional mechanism of its formation and implementation. So far, Ukraine has not formed a tradition, an institutional mechanism through which public policy should be developed. Each time different approaches are used and because of this, there is an impression of manipulation of public opinion, the conjuncture of the obtained solutions to certain tasks" [10, p. 31]. M. Shvajko in his work [11] analysed the statistical data that allowed him to formulate the main characteristics of modern tax policy of Ukraine, in particular, "the lack of a clearly defined goal of tax policy". Scholars such as O. Drigha and A. Makurin [12] in considering the impact of European integration processes on tax policy and the tax system in general exacerbate the issue of balancing the interests of the state and taxpayers and raise, in the authors' opinion, a new ethical issue such as lack of tax culture. In particular, the paper [12] states: "Unfortunately, we now lack a high tax culture that would give impetus to the development and rise of the national economy and the rise of domestic producers". S. Majstro, R. Majstro, D. Majstro in their work [13], in considering the issue of improving the state tax policy in the context of economic transformations, in particular noted that such international institution as the International Monetary Fund "…considers the tax system in Ukraine complex and such that makes it possible to interpret laws in different ways and evade taxes. This creates a favorable ground for antagonism between taxpayers and the State Fiscal Service of Ukraine, and the lack of effective mechanisms for resolving disputes – administrative or judicial – it only exacerbates them" [13]. Therefore, according to the International Monetary Fund, "significant changes need to be made in state tax policy" [13]. Agreeing with the views of Ukrainian scholars, it can be concluded that Ukraine has not created a tax institution, which, above all, should have a philosophy of its creation. As was noted in the work [14], "a tax is an institution that regulates the relations of economic agents regarding the financing of state activities to ensure public goods and determines the restrictions within which their activities should be carried out". Based on the definition, in order to build a tax institution, it is necessary to clearly define the quantity and quality of public goods that, in the opinion of the citizens of the country, should be provided by the state.

Results and Discussion

As noted by many scholars, the non-reproducibility of the results of any state's application of a similar tax policy is due to the national peculiarities of each country and tax systems that are different and have significant national specifics. The diversity of tax policies determines a range of objective and subjective factors. Ukraine's tax policy will be fundamentally different, for example, from the policy of Switzerland, Russia, or Germany, primarily due to different federal systems. In addition, tax policy objectively has a context that differs at different stages of socio-economic development: for example, policy in a post-industrial society will have entirely different tasks than the policy of the period of forced industrialisation. But most often, policies differ even at the same stage of socio-economic development within one country. Thus, a new president or government comes to power and changes the state tax policy [14]. With such diversity and uniqueness of tax policies of different countries, it is all the more important to identify models and types of policies that are applied. A careful comparison of different policies in their focus reveals some clichés or patterns that are steadily reproduced by whole groups of countries.

The authors of the article will not argue about the terminology of the concepts of "model of tax policy" and "type of tax policy", which is used in various scientific papers, as all these terms are mixed. Let's take as a basis the concepts outlined in the paper [14]. Thus, the model of tax policy will be understood as "a sample tested in the practice of some countries and which has proven its effectiveness, the type of tax policy that can be used by other countries as an analog" [14]. The type of tax policy – "a certain image that has its own characteristics (features), the objective manifestation of which can clearly distinguish one type of policy from another" [14]. Thus, a type is a theoretical model of tax policy, and a model is a type of policy that has practical reproducibility. Let's consider analog models of tax policy that exist in the world (Table 1).

Table 1. Models and types of tax policy

Models of tax policy				
Maximum taxes		**Minimum taxes**		**Smart taxes**
Model conditions: 1) maximum amount of taxes; 2) high progressive stakes; 3) broad tax bases; 4) reduction of benefits		***Model conditions:*** 1) minimum amount of taxes; 2) high stakes; 3) minimum tax burden on the economy		***Model conditions:*** 1) balanced level of tax burden; 2) discouraging the further development of obsolete industries and stimulating the development of new industries
Result: increasing the tax burden on the economy and the population		***Result:*** reduction of budget revenues, reduction of public investment, significant reduction of social expenditures		***Result:*** finding a compromise between the implementation of fiscal, regulatory and distributive (social) functions of taxes, a significant amount of social spending
Types of tax policy				
Fiscal	Fiscal-redistributive	Regulatory	Fiscal-competitive	Fiscal-regulatory
Advantages				
– High share of the state in the economy and high level of state investments	– High level of social spending and significant public investment in the economy – Provides a significant social leveling in society	– Stimulates national economic development – Increasing the investment opportunities of economic agents of society	– Relocation of jurisdiction of foreign economic agents	– Maintaining a sufficient level of social security – Reasonable taxes on production and consumption
Disadvantages				
– Low social spending – Excess savings of the population are withdrawn	– High progressive income and property taxes	– Tax losses of the budget – The state performs only the basic functions: defense and law enforcement	– Atrophy of principles and norms of taxation – Significant reduction in social spending	– Rather high income and property taxes, insurance payments

Source: built by the authors on the basis of [14]

The model of maximum tax policy is characterised by the establishment of the maximum number of taxes, high progressive stakes, broad tax bases, reducing the benefits that together lead to an increase in the tax burden on the economy and the population. This model is formed by two types of tax policy: fiscal and fiscal-redistributive. The effectiveness of the fiscal mobilisation process was substantiated by J. Keynes. In particular, in his opinion, it is expedient to withdraw with the help of increased taxes the excess savings of the population, which are not transformed into private investment, being a passive source of income, into a public investment, thus turning it into an active source of income. Fiscal type of tax policy is especially in demand during the emergency periods (for example, during the war), when it is necessary to significantly increase the mobilisation of financial resources in the state budget, increase public procurement and investment in certain sectors of the economy (military sector in particular) while reducing social spending. The fiscal-redistributive type of tax policy was developed by the founders of the Freiburg School of Neoliberalism, W. Oiken and L. Erhard. This policy is most vividly applied in the Scandinavian countries, where a high level of the tax burden is accompanied by an unprecedented level of social responsibility of the state to its citizens.

The model of minimum tax policy is characterised by the practice of establishing a minimum tax burden on the economy. The reduction in tax revenues is accompanied by a reduction in public investment and a significant reduction in social spending. This model is also formed by two types of tax policy: regulatory and fiscal-competitive. The regulatory type was developed within the framework of the theory of supply-side economics by A. Laffer. In his opinion, tax rates should be significantly reduced, especially regarding to direct taxation of factors of production: labor and capital. Reducing taxes on workers' wages will stimulate their employment, in particular secondary employment. As a result, the labor supply will increase. Reducing taxes on entrepreneurs will lead to an increase in their income and savings. As a result, their own investment opportunities will increase. The overall result of the reduction in tax rates will be a significant stimulating effect on the economic activity of these factors. A similar model was followed by Japan during the postwar economic recovery.

In the 1980s, this model of tax policy was effectively used in the United States by the Reagan administration and was therefore called "Reaganomics". In recent decades, it has been successfully implemented by countries expanding into world markets, including China, India, Brazil, Mexico and others. The priority in this policy are economic goals.

The fiscal-competitive type, in the first place, stimulates not the national development of production, although this is also present, but the relocation of the jurisdiction of foreign economic agents. Such agents include, first and foremost, transnational corporations, for the placement of their administration and ultimately for the transformation of them into national tax residents, a number of fiscal jurisdictions compete. These jurisdictions create highly attractive preferential tax regimes with significantly lower tax and administrative burdens, which are usually accompanied by the secrecy of any information about taxpayers and the nature of their transactions. In this regard, the competition is not for the transfer of actual production activities in competing jurisdictions, but for the transfer of financial flow management. It is for such financial intermediation that this type of policy creates the most favorable conditions and appropriate infrastructure. This type of tax policy remains in demand among so-called offshore or tax havens countries, although the financial crisis of 2008-2009 significantly changed the attitude of world economic centers (especially the United States and Europe) to such countries.

Smart tax policy model. This model is a fiscal-regulatory type of tax policy, aimed at finding a compromise between the implementation of highly contradictory tax functions. The use of such policies is typical mainly for highly developed countries (USA, UK, Canada, etc.), which have already reached the limits of traditional economic growth. Such countries are forced to maintain a sufficient level of social security, so income and property taxes, insurance payments are quite high. Smart taxes on production and consumption are necessary for them, first of all, for the preservation of competitive positions of the goods in the existing world markets and capture of a priority position in newly formed markets of high-tech products. Increasing the targeting of tax preferences and regulating the sectoral tax burden allows them to restructure the economy in accordance with the future needs of the world market. Note that at the stage of tax policy formation, an analog model is chosen, and then a specific national content is given to the abstract (general conceptual) model.

The authors described analog models of tax policies, from which Ukraine should choose one of the most acceptable. The events in the world and in Ukraine will force governments to look for a new model of tax policy and build a new tax system on its basis.

A coronavirus pandemic will change the world forever [15]. How will the world change, what will happen to national economies, what are the consequences for Ukraine's economy? Let's analyse the opinions of economic experts. For example, Stephen Walt, a professor of international relations at Harvard University, noted that "a pandemic will strengthen the state and strengthen nationalism" [15]. Shivshankar Menon, a researcher at Brookings India, said that "…even libertarians are asking for help from the government today". Robin Niblett, director of Britain's Royal Institute of International Affairs, noted that "…the coronavirus will force governments, companies, and societies to strengthen their ability to survive in economic isolation". Richard Haas, president of the Council on Foreign Relations, believes that "the coronavirus pandemic will force states to focus on what is happening inside their borders for at least a few years. A move towards self-sufficiency, even greater opposition to mass migration, and a decline in readiness to address common regional and global issues, such as climate change, are expected. This will be due to the need to allocate resources to restore the usual way of life at home and deal with the effects of the economic crisis within their own country" [15]. Natalia Mykolska, former Deputy Minister of Economy, says that now Ukraine has every opportunity to become one of the key production hubs for the EU, following the example of Mexico and the United States. It can be assumed that the disruptions in the logistics chain caused by the coronavirus pandemic will intensify the already noticeable trend of returning once globalised industries to developed countries. Or, at least, to geographically close markets with cheap labor. But for such a possibility to become a reality, the government will have to develop a new strategy of economic development as soon as possible and understand what Ukraine has to offer to the world. And then begin to implement it promptly [16].

Conclusions

Ukraine, as an independent state with almost 30 years of history, given the institutional paradigm of functioning and economic development, needs to create a tax institution that would regulate the relations of economic agents of society on state funding for public goods and would determine the limits within which their activities must be carried out. To build it, the citizens of society, first of all, should determine the public goods, their list, quality, which should be provided by the state and financed by taxes. The current situation in the country and the world has shown that the role of the state will be strengthened and nationalism will be strengthened as well, and the countries will gradually come to economic self-isolation. In order to substantiate the quantity and quality of public goods in society, broad discussions must take place, during which the range of public goods provided by the state in exchange for taxes paid by citizens will be determined.

After analysing the opinions of leading economists, it can be argued that for the period of overcoming the effects of the crisis, Ukraine should build a tax system based on an analog model of maximum taxes using a fiscal-redistributive type of tax policy. The result of applying this type of model will be an increase in the tax burden on the economy and the population. This will allow the state to ensure a high level of social spending and significant public investment in the economy, to ensure significant social leveling in society, i.e., equalisation of incomes of the richest and poorest sections of the population after taxation. This policy is most vividly applied in the Scandinavian countries, where a high level of the tax burden is accompanied by an unprecedented level of social responsibility of the state to its citizens. The Scandinavian socially-oriented market economy is characterised by a high degree of centralisation and strict control over the payment of taxes, especially from activities involving the use of national resources. However, high taxes do not burden the population of these countries, they are returned to citizens in the form of high social guarantees.

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Обриси зміни парадигми податкової політики України

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Анотація. Актуальність теми дослідження обумовлена відсутністю в Україні інституту податку, який повинен мати філософію створення, формуванням нової парадигми розвитку податкової політики з урахуванням наслідків сучасної всесвітньої кризи. Метою дослідження є з'ясування питання, яку аналогову модель податкової політики із застосуванням якого типу слід обрати Україні для побудови інституту податку в контексті парадигми подальшого розвитку. Для отримання результатів дослідження використано загальнофілософський метод, дедуктивний метод, метод порівняльного аналізу, аналогій, узагальнення. У статті розглянуто аналогові моделі податкової політики: модель політики максимальних податків (фіскальний і фіскально-перерозподільчий тип), результатом застосування є збільшення податкового тягаря на економіку та населення; модель політики мінімальних податків (регулюючий і фіскально-конкуруючий тип), результатом застосування є зниження доходів бюджету, скорочення державних інвестицій, значне зменшення соціальних видатків; модель політики розумних податків (фіскально-регулюючий тип), результатом застосування є знаходження компромісу між реалізацією фіскальної, регулюючої та розподільної (соціальної) функціями податків, значущий обсяг соціальних витрат. Визначено, які країни в яких економічних ситуаціях застосовували ту чи іншу аналогову модель. Встановлено, що події, які розвиваються у світі та Україні змусять останню шукати нову модель податкової політики і вибудовувати на її основі нову податкову систему. Також обґрунтовано, що Україна на період подолання наслідків кризи повинна будувати податкову систему на основі аналогової моделі максимальних податків із застосуванням фіскально-перерозподільчого типу податкової політики, що забезпечить високий рівень соціальних видатків і значні державні інвестиції в економіку, забезпечить суттєве соціальне нівелювання в суспільстві, що, зі свого боку, потягне за собою високі прогресивні прибуткові і майнові податки. Практичне значення отриманих результатів полягає в тому, що вони можуть бути використані при створенні інституту податку в Україні та розробці ефективної державної податкової політики. Ця тематика має перспективу дослідження з напрямку удосконалення механізму оподаткування щодо забезпечення громадян країни необхідними суспільними благами

Ключові слова: інститут податку, суспільні блага, аналогова модель податкової політики, модель політики максимальних податків, модель політики мінімальних податків, модель політики розумних податків, тип податкової політики