

Threats to the regional economic security in terms of a horizontal tax competition

Irina Zemlyanskaya

Volgograd Institute of Management RANEPA,
Faculty of Economics
Chair of Accounting, Analysis and Audit
Volgograd, Russia
zemlyanskaya-irina@yandex.ru

Margarita Chub

Volgograd Institute of Management RANEPA,
Faculty of Economics
Chair of Accounting, Analysis and Audit
Volgograd, Russia
margarita2302@yandex.ru

Tatyana Shindyalova

Volgograd Institute of Management RANEPA,
Faculty of Economics
Chair of Accounting, Analysis and Audit
Volgograd, Russia
tatanika@inbox.ru

Abstract — In the article the authors analyze tax policy measures in the Russian Federation at the current stage of development of financial relations directly connected with the vector of formation of a model of tax federalism, which has a primary importance for intergovernmental fiscal and tax relations. The authors marked out the main threats to the regional economic security in terms of a horizontal tax competition in realization of the tax policy of the Russian Federation during the nearest 3 years. The authors developed a direction to overcome these threats.

Keywords— *threats to economic security, tax policy, horizontal tax competition*

I. INTRODUCTION

In the main direction of budget policy, tax policy and customs and tariff policy in 2018 and in the planning period of 2019 and 2020 it is shown that foreign economic conditions of the development of Russian economics in the nearest 3 years will be complicated due to a weak foreign demand, the tightening of financing conditions in global markets et c. An additional difficulty can be caused by geopolitical risks and unsolved structural problems in major emerging economies. Apart from the relatively unfavorable external economic conditions, there are still several unsolved internal structural problems in Russian economy which limit the possibilities for the economical growth of the State itself and of its regions. An important factor for the stabilization of the current economical situation in the Russian Federation is an active position of the Russian Federal constituencies being interested in creating tax advantages on their territory comparing to the other territories in order to activate the process of the horizontal tax

competition at the sub federal level. The aim of the research is studying, analyzing and assessing possible threats to the economical security of the region in terms of the realization of the tax policy for the nearest 3 years under the horizontal tax competition and working out measures of prevention.

II. MATERIALS AND METHODS (MODEL)

Methodological platform of this research is formed according to the theory of the scientific cognition, the system approach to the problem and studying of their interconnections. The methods used during the preparing of the scientific work are: the method of observation, analysis, synthesis, the method of comparison and generalization and the theoretical and practical materials, dialectical methods, the method of the system and economical analysis and others.

III. RESULTS AND DISCUSSION

Strengthening the process of the horizontal tax competition at the sub federal level and competition for the formation of the most attractive conditions for business develop the competitive abilities of the current Russian model of the tax federalism.

Despite of the absence of the term “tax competition” in Russian legislation and the absence of its unambiguous interpretation in the national economic science, this economic phenomenon exists and manifests itself through the application by the constituent entities of the Russian Federation of the tax instruments enshrined in the tax legislation of Russia.

The Main directions of the tax policy of the Russian Federation which are annually approved by the Government of the Russian Federation during the last decade determine the vector of the development of the tax system. The main principles of the tax policy are stability, transparency, predictability of changes in the tax legislation. Realization of the measures fixed in this document allows to strengthen the trust of taxpayers to tax innovations made by the State, to raise the level of the tax culture in general.

The balanced budget is still the key-factor for socio-economic development of the territory, and the tasks of improving the stability of regional and local budgets and budget consolidation are becoming more urgent than ever before [1]

The Government of the Russian Federation managed to achieve some results in this direction. In 2015, the deficit of the consolidated budgets of the constituent entities of the Russian Federation amounted to 171.6 billion rubles, decreasing 2.6 times by 2014 (447.6 billion rubles). However, without taking into account the regions that have executed budgets with a surplus (Federal cities of Moscow and St. Petersburg, Leningrad, Sakhalin, Tyumen regions and Khanty-Mansiysk Autonomous Area), the deficit in 2015 would amount to 365 billion rubles [2] At the same time, the Main directions of the budget policy for 2017 and the planning period 2018 and 2019 provide for the reduction of the deficit of the consolidated budgets of the constituent entities of the Russian Federation to 103.2 billion rubles in 2017 and to 71 billion rubles in 2019 [3]

In the Main directions of the budget, tax and customs tariff policy for 2018 and the planning period 2019 and 2020 it is indicated that at the end of 2016-2017 there is a positive tendency in ensuring the balance of regional finances. Here are the basic data specified in the above document:

- reduction of the deficit of regional and local budgets to the lowest level since 2018 (12.5 billion rubles);
- reduction in the number and volume of deficit of "deficit regions": 56 regions with a deficit of 201 billion rubles in 2016 against 76 regions with a deficit of 371 billion rubles in 2015;
- debt burden reduction: the ratio of public debt to private income decreased by 2/7 percentage points to 33.8 % and the debt burden on market debt decreased for the second consecutive year: from 22.0% in 2015 to 18/2 % in 2016;
- reduction in the number of regions with unsustainable high level of public debt (above 100% of own income): from 14 in 2015 to 8 in 2016;
- following the results of the first six months of 2017, the regions' over revenues increased by more than 9%, and the surplus increased by more than half to 437 billion rubles compared to the half-year of 2018.

In the current budget deficit of the constituent entities of the Russian Federation, it is necessary to strengthen its revenue base and look for new sources of the development of

tax potential in order to ensure fiscal consolidation. For example, within the framework of the horizontal tax competition and the existing parameters of the current tax system, as well as taking into account the measures and adjustments made during the next 3 years, presented in the Main directions of the tax policy of the Russian Federation. The analysis carried out by the authors allows to identify a number of tax measures that came into force in 2017, which must be taken into account in order to ensure the ongoing fiscal reforms. Such measures are:

- changes in taxation of consolidated groups of taxpayers aimed at ensuring the balance of regional budgets;
- revision of the current model of distribution of the income tax of the organizations between Federal and regional budgets;
- restriction of transfer of losses received earlier, 30% of tax base on the income tax of the organizations for the accounting tax period;
- changes in excise taxation;
- cancellation of the tax benefits on regional and local taxes, is enshrined at the Federal level.

The Federal law № 321 of 16.11.2011 "on amendments to part one and part two of the Tax code of the Russian Federation in connection with the creation of a consolidated group of taxpayers" introduced the mechanism of tax consolidation in the Russian tax legislation since 2012. The introduction of this mechanism revealed the problem of redistribution of tax revenues between the subjects of the Russian Federation. Among the positive sides of the tax consolidation are: increasing the efficiency of tax administration and a fair distribution of tax revenues between the regions of the state; the lack of control over transfer pricing for participants of consolidated group of taxpayers, etc. However, according to the Ministry of Finance of the Russian Federation, creation of a consolidated group of taxpayers led to lower revenues in the whole country in all the regional budgets by 8 billion rubles in 2012, and 16 billion rubles in 2013. Compensation for shortfalls in revenues of budgets of subjects of Federation in connection with the establishment of the tax consolidation provided by the provision of grants to support measures to ensure balanced budgets of the constituent entities of the Russian Federation on the orders of the Government of the Russian Federation in total for 2012-2014 amounted to over 27 billion rubles. [5]

We believe that the greatest impact on the budgets of the constituent entities of the Federation will have measures concerning the corporate income tax. The distribution of tax at the levels of the budget system has changed since January 1, 2017. An increase of 1 percentage point (from 2% to 3%) payable to the Federal budget, with a corresponding reduction from 18% to 17% share of tax on profits payable to the sub-Federal budgets. [4] According to the Ministry of Finance estimates, the amount to be redistributed may reach 120 billion rubles in 2017, which will amount to 8% of the planned volume of inter-budgetary transfers (1460 billion rubles). [6]

The group of companies "Region " in its Monitoring of regional budgets for the third quarter of 2016 indicates that the effect of reducing the regional income tax rate is 96.2 billion rubles, while changes in the excise tax give regional budgets an additional 14.1 billion rubles. The Republic of Bashkortostan (-18.5% of budget revenues in 2017), Samara region (-15.4%) and the Republic of Tatarstan (-14.6%) received the most significant negative effect taking into account the expected reduction of gratuitous revenues. Nevertheless, these regions managed to form balanced budgets for the next year. The main beneficiaries of the changes were Belgorod oblast (+11.2%), Khabarovsk Krai (+10.9%) and Voronezh oblast (+9.3%). [7]

Certain measures of the tax policy set out in the Main directions of the tax policy for 2017 and the planning period 2018 and 2019, including the above measure on corporate income tax, whose usefulness and feasibility in terms of budgetary consolidation is undeniable, carry certain threats to the regions. The main ones are:

- the threat of increasing the tax burden on the economy (in terms of taxation of the consolidated group of taxpayers, limiting the transfer of losses, the abolition of tax benefits, increasing the rate of corporate income tax for taxpayers who pay it at the current rate of 15.5%);
- the threat of disincentive to donor regions in their efforts to strengthen the tax base for corporate income tax (sending additional Federal budget revenues from increasing the Federal share in the rate for equalization of budgetary security);
- the threat of substantial redistribution of tax revenues on excise taxes on alcoholic beverages between regions.

Nevertheless, innovations in tax policy and the establishment of a modern tax model offer new opportunities for building the tax potential of the regions, which will be facilitated by horizontal tax competition at the sub-Federal level. Those regions that will be able to take advantage of these opportunities will provide the conditions for positive development dynamics in the context of fiscal consolidation. Such conditions should be:

- establishment of a moratorium on the introduction of new tax benefits at the regional and local levels and the abolition of the already established;
- increase of economic potential of the region (such specific indicators as gross regional product (GRP), investments in fixed assets, increase in the number of jobs in the extra-budgetary sector of the economy);
- mobilization of additional revenues to the consolidated budget of the region;
- reduction in the level of subsidies in the region and reduction of public debt.

In the course of the study, the authors also consider the problem of assessing the consequences of measures taken in the field of excise taxation to be important. In order to ensure

the growth of the revenue component of the regional budgets, excise duties on certain goods (non-strong alcoholic beverages) have been increased. Redistribution between producing and consuming regions in terms of excise duties on alcohol has also become a significant measure for the regions. Transfer of excise taxes to the budgets of the constituent entities of the Russian Federation will take place not depending on the volume of production in the territory of this subject, but in proportion to the volume of retail sale of alcohol, in proportion to consumption rather than production.

The redistribution mentioned above will lead to a significant redistribution of tax revenues between the regions and will cause an increase in income of some regions and a decrease in others. Proof of this is the following assessment of the impact of this measure on regional budgets, taking into account only the absolute rates of excise duties on alcoholic beverages (for 2015) which indicates the following. A number of subjects of the Federation will lose a significant share of the tax potential as a result of redistribution: Moscow region (revenues from excise duties on alcoholic beverages to the consolidated budget of the Russian Federation in 2015), amounted to 14.7 billion rubles), the Republic of Tatarstan (12.8 billion rubles), St. Petersburg (11.1 billion rubles), Samara (9.4 billion rubles), Omsk (9.1 billion rubles), Novosibirsk (8.4 billion rubles), Yaroslavl region (7.3 billion rubles), the Republic of Bashkortostan (7.0 billion rubles), Tula (6.8 billion rubles), Nizhny Novgorod region (6.5 billion rubles), the Republic of Mordovia (5.5 billion rubles), Kaluga (5.4 billion rubles), Rostov (5.3 billion rubles). Sverdlovsk region (5.2 billion rubles), Krasnodar region (4.6 billion rubles), Khabarovsk region (4.3 billion rubles) and Altai territory (4.3 billion rubles). [8]

However, a number of regions would benefit from such redistribution. So, 19 subjects of Federation have insignificant (less than 100 million rubles in 2015) tax potential on excise duties on alcoholic products now. Among them are Murmansk, Astrakhan, Volgograd, Pskov regions. And in such subjects as the Republic of Ingushetia, Chechnya, Kalmykia, Altai and Tyva, revenues to the consolidated budget of alcoholic excise duties in 2015 were absent. [9] In General, such a maneuver in tax policy can be assessed positively, but regions should be able to adapt to the new order of distribution of excise duties, especially those in whose budgets excise taxes occupy a large place. Statistical data indicate that the largest decrease in excise revenues will occur in regions with the highest budget provision, and the increase will be in the regions with low budget provision. This, in turn, is a measure that can help resolve the problem of inter-budgetary equalization.

In addition, the main directions of the tax policy for 2017 and the planning period of 2018 and 2019 provide for the phased abolition of the existing tax benefits for regional and local taxes and fees fixed at the Federal level. In fact, the regions and municipalities will independently decide on the introduction or cancellation of tax benefits, managing their tax potential. This measure leads to an increase in the tax burden on taxpayers. At the same time, the regions can take advantage of the right granted to them, which consists in stimulating

taxpayers with various tax instruments, at the same time refusing ineffective privileges.

We believe that the provision of grants with subsequent control over the implementation of these conditions by the subjects of the Russian Federation will be an important measure aimed at inter-budgetary alignment as a part of a comprehensive approach to the development of regions. In addition, at the expense of additional revenues of the Federal budget, it is also planned to provide grants for achieving the highest rates of growth of the tax potential of the regions. Presumably, from 120 billion rubles of redistributable income on income tax, 20 billion rubles will be directed to grants for high rates of growth of regional tax potential. The remaining 13 billion rubles will remain in the Federal budget to compensate for the falling revenues from the mechanism of encouraging governors to economic activity. We are talking about the right of the regions to leave in their budgets the entire amount of the increased income tax received in excess of the previous year. This, in turn, should also encourage regional authorities to stimulate the economy and earn more. [10]

With regard to the redistribution of tax revenues, it is important to avoid stimulating "dependency" in subsidized regions, especially in a situation where the increase in tax capacity by the donor region leads to a reduction in transfers from the Federal budget. However, the planned redistribution does not completely exclude such a threat. Assuming that the best regions for the development of tax potential, between which grants will be redistributed, will be donor regions in the system of inter-budget alignment, it turns out that they, in their turn, will receive a negative balance as a result of the redistribution of income tax, that is, a reduction in the volume of revenues of their budgets.

We have studied the examples of the results of the allocation of subsidies for the equalization of budgetary provision from the Federal Fund for financial support of the regions for 2016. [11] So, 14 subjects of the Russian Federation are donor regions: cities of Federal value Moscow and St. Petersburg, the Republic of Tatarstan, Moscow, Leningrad, Kaluga, Yaroslavl, Samara, Sakhalin, Sverdlovsk, Tyumen regions, Khanty-Mansiysk, Yamalo-Nenets Autonomous districts. The total potential tax revenues of consolidated budgets of these regions-donors of the tax on profit of organizations in 2016, according to calculations of the Ministry of Finance of the Russian Federation amounted to 1286 billion rubles of the total tax capacity of the consolidated budgets of all regions, equal 2117 billion rubles, i.e. more than 60%. [12]

Accordingly, the share of these regions in the total volume of redistributed tax income from the tax on profit of organizations will be about 72 billion rubles to 120 billion rubles, while by means of grants they will be allocated 20 billion rubles, that is, due to the planned change in the ratio of the rates of income tax between the Federal and sub-Federal budgets the donor regions will lose about 52 billion rubles in tax revenue. For each particular region, the amount of losses will be different, as well as the degree of its materiality, for example, for the Yaroslavl region 1 PP of corporate income

tax is 680 million rubles, or about 1.2% of the income of the regional budget. [13]

However, there are opponents of redistribution of corporate income tax. So, experts of "BUSINESS Online" negatively assessed the new tax reform. According to the Chairman of the Board of CCI of RT Shamil Ageev "If not to create conditions for the donor regions that work, no one will have the desire to develop. And the state wants again to take away and to divide!". Vice-President of RT Academy of Sciences Vadim Khomenko states that " if we look over the past 20 years, the level of development of regions — chronic recipients, and regions that occupy a leading position, we will see that the current tax scheme has not led to equalization of regional development. It created only the mass dependency and regional lobbying by knocking out of the money". [14]

In our opinion, the identification of the reasons for the emergence of threats to the economic security of the region and the development of ways to reduce them will create a reliable and healthy basis for restoring the rate of economic growth of the constituent entities of the Russian Federation. In table 1, the authors identify the causes of threats to the economic security of the region in the implementation of measures of the Main directions of the tax policy of the state in modern conditions and proposed mechanisms to overcome them.

IV. CONCLUSION

В данном разделе подводятся итоги исследования.

A. *The first part of conclusions*

Changing of the income tax rate ratios of organizations planned according to the Main directions of the tax policy will cause the reduction of income of the regions donors with the most developed potential and will produce a disincentive effect on their efforts to further strengthen of the tax base in this tax, despite of the additional subsidy given to the regions recipients.

B. *The second part of conclusions*

There is a tendency of strengthening of the centralization of the tax federalism model, of misalignment in favour of the leveling function of inter-budgetary relations to the detriment of the simulating one. An interest of regions in the development of their tax potential must not decrease. Hence, the reduction of threats to economic security needs further improvement of forms of tax control and administration by tax authorities.

C. *The third part of conclusions*

Fiscal decentralization causes tax competition of regions of the same State. Evidently, the regions are interested in the creation of tax advantages in comparison with the other territories. However, practically, the lack of tax instruments to encourage the involvement of taxpayers in their territory occurs. For instance, constituents entities of the Russian Federation have rather tight potential for incentives through the tax instruments. They are: the right to decrease rates of

income tax in the part which comes to the budget of the region; benefits on tax on property of organizations, on transport tax; the possibility to differentiate tax rates; tax credit. It leads to decrease of activity of the authorities on carrying out policy of attraction of taxpayers on the territory [15]

D. The fourth part of conclusions

E. Detection of threats to the economic security of the region and assessment of fiscal potential of the territory, adjustment of indicators of assessment, development of measures aimed at ensuring fiscal security of the regions.

TABLE I. APPEARANCE OF THREATS AND COPING MECHANISM

Type of treat	Characteristics	Result of treat	Ways to decrease
Changing of the order of distribution of corporate income tax	Since 01.01.2017 the reduced rate 15,5% is changed to 16,5%. Distribution to the Federal budget- 3% Regional budget-17%	1% to the regional budget is lost	- activation of the work of tax authorities to find out threats; - detection of tax schemes
Strengthening the alignment of budget provision from the Federal Fund of financial support	In 2016 60% of the fund was spent (or 1286 billion rubles)	Regions-donors lose 52 billion rubles of tax income which is refunded by the Federal fund	- the improved tax control for poor regions
Changing of the order of taxation of the tax consolidated group	Restriction of transfer of losses up to 30%	Reduction of the sum of the net benefit (reduction of investments)	- use of tax monitoring Ch.17 Tax Code of Russian Federation
Restriction of transfer of the previous taxation period for losses	Reduction of the term of the transfer (cancellation 10 years)	Reduction of the sum of income which remains at the disposal of a company	- implementation of pre-screening measures of tax authority
Increase of the rate of excise duties and their redistribution	Transfer of excise duties to the regional budgets selling sub-excise goods	Decrease of income of producing regions. Possible migration of taxpayers-producers	- control over the registration by the Unified State register of taxpayers; - monitoring of inspection of cash register equipment -detection of tax schemes

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