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TAX ALTERNATIVES TO IMPLEMENT THE TAX CAPACITY OF INTERNET ACTIVITY IN UKRAINE

In an article carried out examination of theoretical bases of internet – activities and defined the specifics of its taxation. The study found that the Internet is one of the most perspective activities, in the work revealed that Internet activity can become a significant source of filling the budget. In a study it is made by analysis of changes to market Internet activity and its fiscal capacity. The authors justify that the role of taxes in the national economic security repeatedly increases, the need to study the process of increasing the level of security of the tax as one of the main components. Based on the study of foreign experience, the authors recommend a post on Web sites of the subjects of Internet activity a distinctive sign (so-called «tags trust»). The authors found major flaws in the taxation of Internet activity and determined the main directions of improving its taxation as one of the elements ensuring tax security of the State.

Key words: tax alternatives, tax security, the national economic security, fiscal capacity, Internet activities, taxation, budget.

JEL classification: H26, H32

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ПОДАТКОВІ АЛЬТЕРНАТИВИ ЩОДО РЕАЛІЗАЦІЇ ФІСКАЛЬНОГО ПОТЕНЦІАЛУ ІНТЕРНЕТ-ДІЯЛЬНОСТІ В УКРАЇНІ

Розглянуто теоретичні основи інтернет-діяльності та специфіки її оподаткування. Встановлено, що інтернет-діяльність є однією із найперспективніших видів діяльності та може стати значним джерелом наповнення бюджету. Проаналізовано динаміку стану ринку Інтернет – діяльності та її фискальний потенціал. Обґрунтовано, що роль податків у забезпеченні національної економічної безпеки багаторазово зростає, визначаючи

необхідність дослідження процесу підвищення рівня податкової безпеки як однієї із основних її складових. Виявлено основні недоліки в оподаткуванні інтернет-діяльності та визначено основні напрями вдосконалення її оподаткування як одного із елементів забезпечення податкової безпеки держави.

Ключові слова: податкові альтернативи, податкова безпека, національна економічна безпека, фінансовий потенціал, інтернет-діяльність, оподаткування, бюджет.

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НАЛОГОВЫЕ АЛЬТЕРНАТИВЫ ПО РЕАЛИЗАЦИИ ФИСКАЛЬНОГО ПОТЕНЦИАЛА ИНТЕРНЕТ ДЕЯТЕЛЬНОСТИ В УКРАИНЕ

Рассмотрены теоретические основания интернет-деятельности и специфики ее налогообложения. Установлено, что интернет-деятельность является одной из наиболее перспективных видов деятельности и может стать существенным источником наполнения бюджета. Проанализировано динамику состояния рынка интернет – деятельности и ее фискальный потенциал. Обосновано, что роль налогов в обеспечении национальной экономической безопасности многократно возрастает, определяя необходимость исследования процесса повышения уровня налоговой безопасности как одной из основных ее составляющих. Выявлены основные недостатки в налогообложении интернет – деятельности и определены основные направления совершенствования ее налогообложения как одного из элементов обеспечения налоговой безопасности государства.

Ключевые слова: налоговые альтернативы, налоговая безопасность, национальная экономическая безопасность, фискальный потенциал, интернет-деятельность, налогообложение, бюджет.

Формул: 0; рис: 1; табл.: 3; лит. 18

Introduction. Numerous problems of economic agents taxation negatively affect the performance of Ukraine's tax system. Gaps in the current fiscal legislation, and significant share of shadow economy remain major factors in reducing tax revenue, narrowing the tax base and reducing the competitiveness of domestic entities. Singled out problems exacerbated even more after the advent of Internet activity which allows to access to world markets and engage in economic activities with insignificant financial expenditures.

However, the rapid development of online activity did not affect the increase in the number of registered taxpayers in this sphere. The process is hampered due to the distrust in business transactions via the Internet, and insufficient informatization. Over time, the tax revenue from this activity can become a significant source of filling the state budget. Therefore, improvement of online activity taxation considering the peculiarities of economic activity in the Internet is an actual scientific and practical problem.

Actual scientific researches and issues analysis. Active development of the information society theory occurred in 80-90-ies of the XX century and was reflected in the works of famous west-world scientists M. Castells, F. Mahlupa T. Umesao and many others. They predominantly

focused on the development of information industry, a significant spread of new information technologies, formation of complex information technologies for specific industry sectors, among them electronic (Internet) business.

The processes of globalization and informatization of society established preconditions for the development of Internet activity in Ukraine. However, the domestic taxation system does not account for all the specifics of the online business and therefore currently can not fully implement tax capacity for this type of activity which leads to shortfalls in state revenues from taxes.

The study of scientific approaches to interpreting the concept of «tax capacity» in national and international scientific literature shows that this economic category is used primarily in the context of space: «tax capacity of the country», «tax capacity of the region» and is very limited with regard to specific activity «tax capacity of activity». Moreover there is no common understanding on the interpretation of this term.

In world practice «tax capacity» is commonly understood as a potential budget income per capita that can be obtained by the authorities during the respective financial year when applying common tax rules throughout the country.

In domestic and foreign literature, as well as in guiding documents of international organizations, scholars formed the basic classification of e-business interaction. The first basic classification of e-commerce was offered by R. Kalakota and E. Winston in 1997. [1], the e-commerce was divided into three main classes: 1). B2B, business-to-business; 2). B2C, business-to-consumer; 3). intranets – corporate network of collective use.

Today many scholars and practitioners devote their researches to the regimentation of new online activities and specifics of their taxation. Among domestic scholars thorough research of tax capacity and modern approaches to improve the tax system were carried out by N. N. Boreyko, G. I. Kuzmenko, Yu. Sybiryanska, O. M. Strutynska, O. M. Timchenko and others. Among foreign scholars significant contribution to the study of various aspects of tax capacity was made by Stanley Chervin [2], Stephen M. Barro [3], Merima Ali [4], Abdulaziz B. Shifa [4], Roberto Ricciuti [5], Antonio Savoia [5], Maria Demertzis [6]. The development of internet activity was characterized by Louis Leung [7], Thompson S. H. Teo [8], Genevieve Marie Johnson [9] etc.

Despite considerable scientific studies of domestic and foreign scientists who formed a strong theoretical and methodological basis of online activity and its taxation, the current state of this issue reveals the necessity of further investigation. Today Internet activity is poorly studied area and there is no standard approach to determine its nature. The factors affecting the dynamics of volumes and revenues from taxation are not defined as well.

The aim of research lies in the substantiation of the theoretical and methodological foundations and development of practical recommendations for improving the taxation of internet activities and increasing their tax capacity in Ukraine.

The aim necessitates the following tasks:

- to clarify the concept of tax capacity and to analyze its calculation methodology;
- to study the experience of the electronic commerce taxation in the leading countries and examine the possibility to adopt specific elements in Ukraine;
- to develop scientific and practical recommendations on improving the taxes administration and taxation of Internet activities in Ukraine.

In the process of research we applied a set of general theoretical and mathematical-economic methods of scientific cognition, in particular: historical and abstract logic – to study the prerequisites for the development of Internet activity and to clarify the essence of related concepts; analysis and synthesis, observation – when identifying trends and practices of Internet activity taxation in Ukraine; economic-statistical and economic-mathematical methods – determining the factors that affect the amounts of tax revenues from online activities; analogy and extrapolation – developing recommendations for internet activities taxation improvement.

Research results. Summary results of the research allow to determine the target value of tax capacity for all economic agents. This can be transformed into tax revenues to budgets of various levels in the course of normal proceedings of the economic entity while creating added value and ensuring its maximization. Based on the place and role of tax capacity for business entity in the system of tax administration, it is appropriate to classify it as optimal and effective [10].

State's tax system, which was formed in Ukraine since independence, makes it possible to realize only about 75% of its tax capacity [11, p. 70]. One of the reasons for such low rate of taxation is imperfection of advanced activities among them e-commerce.

In the course of study, we found that the present system of online activity taxation in Ukraine is based on the application of the general tax rules. However, as already noted, the mechanism of online activity taxation in Ukraine does not include a number of specific (for this type of activity) features. This approach encourages economic entities to hide a significant amount of financial resources and allows to reduce the figures of the tax base. The modern tax legislation doesn't provide effective methods of tax control, which would enable the appropriate authorities to identify the subjects of online activity who underestimate the actual amount of income received.

Based on the studies we found that the best option for online activity taxation in Ukraine could be achieved by introducing alternative tax systems. This approach will help to develop methods of the tax base calculation. It will also introduce fixed indicators that will allow tax authorities to monitor the online activity of subjects. Tax revenues from the activities of these entities will contribute to filling the state budget.

According to related researches, alternative tax systems are generally applied to those types of economic activity where there are significant turnover costs that are difficult to control and tax. In particular, in countries like Turkey, Tunisia, Morocco, these taxes are used for small businesses instead of VAT, and in Pakistan - instead of excise tax [12, p. 654]. The use of such taxes prevents the movement of large financial turnover into the segment of the shadow economy.

Given the specific features of online activity and susceptibility of its subjects to concealing or understating the tax base, and to other violations of tax laws, this experience is relevant for Ukraine. One of the alternative forms of a taxation is a tax on estimated revenue. This tax applies to taxation of not actual received income, but an estimated (conditional). In other words, this approach calculates taxes for medium possible (or projected) revenue. The use of such a tax prerequisites classification of each taxpayer to a particular type of activity for which a separate average rate of income is set. Given the Ukrainian realities, this approach is promising.

Introduction of a special regime might lead to a situation when tax exemptions will be used as a mechanism to minimize tax liabilities. However, the Internet is a driving force for the economy of many countries, so providing such concessions should be considered as state preferences for online activity, which are booming rapidly. At the same time, the introduction of new taxes on Internet activities will be inefficient and burdensome, as the current reform of tax system in Ukraine aims at reducing the number of taxes and fees.

Therefore, it is advisable to adapt the studied approach to the realities of Ukraine by introducing simplified taxation system based on of special tax regimes for online businesses. Introduction of additional groups of taxpayers – subjects of online activity to the Tax Code of Ukraine (TCU) will on the one hand provide legalization and reduce the shadow segment of online activity, and on the other hand it will not require significant financial costs while improving taxation methodology for this type of activity.

As a basis for improvement suggestions we took Governmental Tax Reform 2015, according to which authorities planned single tax set to 20 % of income. The rate of the single social contribution (Single Contribution) was offered in the amount of 20 % from the accrual basis, regardless of the professional risk class. Furthermore innovation was reflected in the calculation of the Single Tax reduction factor to income. The tax base was calculated as the difference between the amount of income, social tax privilege and expenses. In this calculation authorities also used the loss ratio of 0,8, and the reduction factor of 0,8; 0,6 and 0,4 of income set for the next three years accordingly [13].

We believe that these proposals to the government can form the basis for special tax treatment of internet activities and bring positive fiscal results. However, regarding the single tax rate, in order to enhance the stimulating effect of the simplified system it should gradually reduce: in 2018 – 20 %, 2019 – 18 %, 2020 – 15 %, and the ratio of expenses should be left at – 0,8 (or vary depending on the amount of incomes: 10 million – 20 % to 20 million – 15 %, more than 20 million – 15 %). Calculation of income tax and unified Single Contribution according to two proposed alternatives are given in the Table 1.

Table 1

Results of alternative taxation options for Internet-activity in Ukraine (2018–2020)

Years	Coefficient Kd	Tax rate		Revenues, UAH thou.		% of income
		Single contribution	Single Tax	Single contribution	Single Tax	
Tax alternative «A»						
2018	0,8	20 %	20 %	32320	32320	6,5
2019	0,8	20 %	18%	28000	25200	5,3
2020	0,8	20 %	15%	28000	21000	4,9
Tax alternative «B»						
2018	0,8	20 %	20 %	32320	32320	6,5
2019	0,6	20 %	20%	68000	68000	13,6
2020	0,4	20 %	20%	108000	108000	21,6

The results of calculation of the amount of taxes required to be paid by the companies specializing in the field of Internet activity according to the alternative «A» in 2018 revealed that if the income for the reporting period will be let's say, 1 mln. UAH, the taxpayer being in the 3rd group of taxpayers will be required to pay single tax:

$$(1000000 \text{ UAH} - 3200 \text{ UAH} \times 12 \text{ mon.} - 1\,000\,000 \text{ UAH} \times 0,8) \times 20 \% = 32\,320 \text{ UAH.}$$

and Single social contribution (with the same rate – 20 %), will also be 32 320 UAH.

Total tax – 64 640 UAH, or 6,5 % of total revenue.

In the 2019-2020 biennium Single Contribution will change to the size of 28,000 UAH (since the government plans to raise the minimum salary to 5000 UAH. [14]), and taking into account changes in coefficient the Single Tax will be 25,200 UAH in 2019 and 21,000 UAH in 2020.

Total taxes in 2018 – 53200 UAH, or 5.3 % of total revenue; in 2019, respectively – 49 000 UAH or 4,9 % (Table. 1).

When applying alternative «B» every taxpayer in internet activities (3rd tax group) will have to pay 6.5 % of revenue to the budget in 2018; 13.6 % respectively in 2019 and 21.6 % in 2020. This will contribute to filling the budget, but can cause unwanted effects, such as tax evasion, reducing business activity of economic entities and more. Given a theoretical data in Table 3.2 we can calculate fiscal capacity of Internet activities in 2017-2019. Thus, according to the data of Euromonitor International [15] e-commerce market revenue in 2017 will grow to 24 bln. UAH. (Fig. 1).

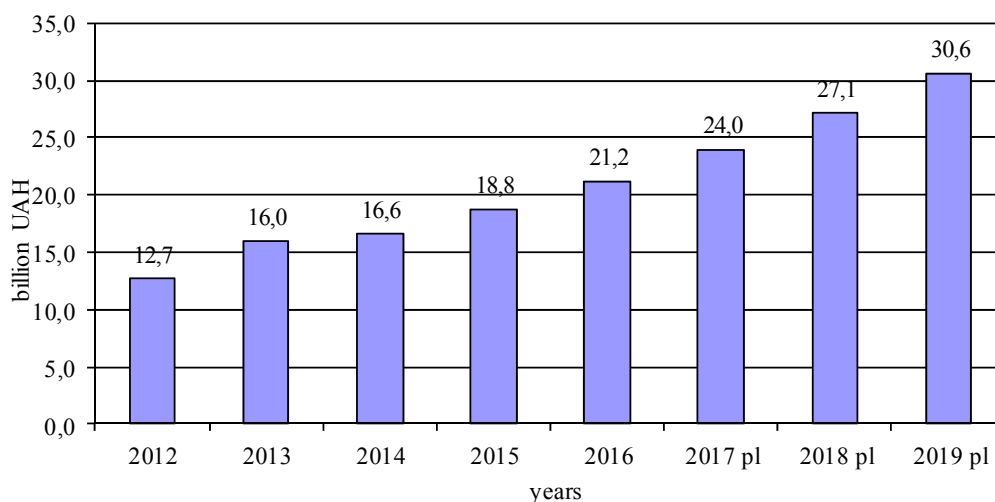


Fig. 1. Dynamics of e-commerce market income in Ukraine for 2012 – 2019 years. (incl forecast) billion UAH.

Built by author based on: [15].

According to the calculations (Table 2) for the alternative «A» tax capacity over the 2018 – 2019 biennium will amount 3 billion. UAH. And for alternative «B» tax capacity is predicted at the level of 5.25 billion. UAH.

Table 2

Forecast of e-commerce market tax capacity in Ukraine 2018–2019

Years	% of income for the alternative «A»	The tax capacity «A» bln. UAH.	% of income for the alternative «B»	The tax capacity «B2» bln. UAH
2018	6,5	1,56	6,5	1,56
2019	5,3	1,44	13,6	3,69

To implement the proposed scheme of economic entities taxation we need to create an electronic register of Internet business. The register of e-commerce entities in the sphere of Internet business should include business entities that sell goods or provide services via the Internet.

It is estimated that today 20–80 % of transactions in the field of Internet activity occur with the use of shadow schemes, when business entities do not declare their income [16]. The reasons are versatile: the general problem with the legal framework, a significant level of shadow economy, corruption schemes, unregulated Internet activities in fiscal aspect etc.

Due to the high percentage of shadow economy economic entities should be encouraged to legalize their activities. Meanwhile one of the stimulating factors may be a reduction of the tax burden by lowering tax rates and simplifying tax procedures. The positive effect concerning tax optimization and legalization of internet activities is visualised in the Table 3.

Table 3

Forecasting e-commerce tax capacity in Ukraine provided income legitimization 2018–2020

Years	Tax capacity «A», bln. UAH (20 % shadow incomes)	Tax capacity «A», bln. UAH (40 % shadow incomes)	Tax capacity «A», bln. UAH (60 % shadow incomes)	Tax capacity «A», bln. UAH (80 % shadow incomes)	Tax capacity «B», bln. UAH
2018	1,87	2,18	2,49	2,81	1,56
2019	1,72	2,01	2,29	2,59	3,69
2020	1,80	2,09	2,39	2,69	6,61

Even with minimal reduction of the shadow income (20 %) results in a tax capacity are greater than in 2018, provided the application of a new taxation scheme (Table. 3). In this case, the tax burden on business will not increase, but rather decrease over the years compared to the current system where till 2020 load will reach more than 21%.

Introduction of special tax rules for online activity is also vital because the traditional concept of «taxes for the main place of business» is rapidly losing relevance, since the use of online activity allows entities to do business «virtually» - it causes a kind of «de materialization» of the taxpayer.

Implementation of online activity requires state registration of business entities, so the system needs improvement of accounting transactions as a prerequisite for creating an objective database on e-business scope and structure with compulsory accounting of business operations specificity. Given the fact that this area is at an early stage of formation in Ukraine it is important to have reliable information on the development of the industry in order to provide a realistic assessment. Primarily concern should be the automation of generally accepted procedures of business entities registration, and their subsequent reporting to the competent regulatory authorities.

Analysis of foreign experience indicates the feasibility of implementing special software (web counter) for the business entity and controlling authorities [17, p. 28]:

1). business entity – to fix the financial activities after its registration in fiscal authorities and issuance of a free digital signature. Appropriate software must be installed on the server of business entity – a separate computer with installed software should be used by the entity to fix all of its financial transactions;

2). fiscal authorities Service – for control and unfettered access to the financial statements of the entity (implementation of an electronic audit).

In turn, the supervisory authority should receive short-term access key (for the time of the audit), the time of validation for which will be determined in accordance with the statutory time of tax control. The above mentioned procedures will contribute to the improvement of online activity subjects tax control by means of anonymous connections to servers of fiscal entities for the purpose of auditing their operations.

Business entities in the Internet business are required to place a special identification mark on their website («trust label»), to safeguard consumers against fraud. Only those agents who made tax registration and registered in the consolidated register of taxpayers will be allowed to place a token on their sites. This will be an indicator of Internet trading operations security for the consumers.

The above mentioned actions will allow to check the registration of entities with the tax authorities, indicating the legality of ongoing activities, promote consumer protection and confidence in their purchases on the Internet. Verification of the mark's authenticity must be assigned to fiscal authorities of Ukraine. These rules have been successfully applied in European countries. Distinguishing sign «trust label» is widely used in practice of leading world countries [18, p. 71].

International experience indicates that a high level of tax harmonization is possible provided active cooperation of business with fiscal entities. Creating a favorable tax environment for online activities in Ukraine is possible by means of the reorientation of the tax authorities' functions from fiscal and administrative to affiliate - serving-controlling and introduction of a mechanism reducing indirect tax pressure, maximally simplifying tax procedures and rules.

To sum up, in order to resolve the issue of the of Internet activities taxation efficiency improvement in Ukraine in the nearest future we need:

- 1). introduction of the basic legislation, including laws regulating online activities;
- 2). clear definition of the subject in terms of online activity taxation;
- 3). introduction of additional groups of Single tax taxpayers involved in Internet activities;
- 4). determination of tax elements specific to this type of activity and products;
- 5). improvement of tax administration;
- 6). creation of a special infrastructure that ensures a high efficiency of tax obligations repayment by taxpayers.

Hereby we generated directions of online activity taxation improvement considering national peculiarities and the level of economic relations informatization. Having taken into account the specific characteristics of online activity we offered to improve the system of online transactions accounting. We also recommended the subjects of online activity to post on a special token «trust Label» and a web counter on their websites, which will allow to obtain reliable information about their activities. To improve the taxation of online activity we recommended to introduce additional group of Single tax taxpayers.

Conclusions. We reviewed the main approaches to the study of the concept of tax capacity and identified the main methodological basis for determining tax capacity. We also found out that the main factors affecting the fiscal potential are the tax base and tax rates.

We have found that introduction of special tax regimes for online businesses on the basis of simplified taxation system, particularly: classifying the subjects of online activity to additional groups of Single tax taxpayers increasing the tax base through the use of transition rates for the Single tax: 2018 – 20 %; 2019 – 18 %; 2020 – 15 % can provide annual decrease of tax burden on the subject of Internet activity. The introduction of the additional groups of e-commerce subjects – taxpayers to the Tax Code will on one hand ensure the legalization and reduce the shadow segment of online activity, and by expanding the tax base it will also rise the revenue and on the other hand the improvement of taxation for this type of activity will not require significant financial costs.

Creating additional groups of the single taxpayers with inclusion of the online activity subjects will: 1). expand the tax base, including the results of reducing the tax evasion; 2). reduce administrative costs in carrying out the control and verification measures; 3). improve the efficiency and fairness of taxation due to the lack of incentives to understate entities incomes; 4). reveal incomes from tax entities that might have otherwise avoided taxation.

On the basis of international experience we offered to place web counters and distinguishing sign («trust label») on the websites of online activity subjects. This will allow fiscal authorities to exchange information regarding the subjects of Internet activity and obtain reliable information about their activities.

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