

THE TAXES WE ACTUALLY PAY

students Kukhtevich V.S., Brynkevich Y.S.
scientific supervisor – senior lecturer Korzun O.F.
Belarusian National University of Technology
Minsk, Belarus

Since ancient times, in different states, the authorities began to impose taxes to replenish the treasury. This money is spent on the needs of the state. For the most part, the taxation was sound and uncontroversial. Nevertheless, in history, as in modern times, there are cases when certain taxes are difficult to justify with common sense.

Cowardice tax (UK)

There was a strange tax in the Middle Ages. It was paid by the knights, who for some reason were not going to participate in the upcoming hostilities. In fact, it was a legal way to pay off from going to war, but this obviously did not affect the reputation of a particular knight in the best way.

Gypsum tax (Austria)

The tourists from all over the world come to Austria to ski and to get extreme impressions. The Austrian government considered that the health insurance that every tourist entering the country does not fully cover the state's expenses for endless dislocations and fractures of people. So, an additional amount in the cost of ski services was included, which is intended to cover the cost of plaster, if a tourist suddenly breaks any part of the body.

Dust tax (Armenia)

In Armenia, it was decided to introduce a tax on dust. More specifically, the government felt that there was too much dust in the courtyards of the country, and organizations that monitor cleanliness could not cope. The official appeal to the citizens of Armenia reads: “Having discussed the issue of removing excess dust from yards by sanitary cleaning organizations, the

Ministry of Economy decided: the population must pay the cost of dust removal at the rate of 1.91 drams per 1 square meter.”

Window and door tax (France)

In France, there was a tax on windows and doors up until the 19th century. This was measured by a residence’s number of inhabitants, location, and number of doors and windows. Even today, you can see bricked up windows and doors on particularly old buildings – especially the front part of the house which usually consisted of only an entrance and small window.

Shade tax (Italy)

In Italy in 1993, a nationwide law was introduced charging €100 a year from shopkeepers whose signs created shade on public walkways. Another tax also hit Italian store owners whose awnings create shade or who put tables or chairs outside their shop.

Sparrow tax (Germany)

The sparrow tax was invented in one of the cities of Germany in the XVI century. The local authorities have not found a better explanation for the unexpected collection of money than that the poor birds chirp too loudly and interfere with sleep. Every inhabitant of Württemberg had the opportunity to avoid paying the tax by killing a dozen sparrows, for which he also received 6 kreutzers. If the owner of the house did not hand over the bodies of the dead birds by the right time, he had to replenish the state treasury for 12 kreutzers. The laziest residents of the city bought dead birds from underground sellers.

So, taxes are used by the state to redistribute national income and serve as the main source of state revenues necessary for the implementation of its main functions: the maintenance of the administrative apparatus, law enforcement and social services, and financing of the social security system. Also, with the help of taxes, the state can level income inequality among different groups of the population in order to increase its well-being in general.