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Tax integration in European countries: development and consequences

Abstract: conducted research is focused on a study of the process of tax integration in European countries. The main stages of tax cooperation and key achievements of tax collaboration are summarized. Investigation of the results of the tax integration allowed to confirm existence of permanent convergence of tax systems in Europe as the legislative and the practical level.

Keywords: tax cooperation, tax harmonization, European union, tax convergence

Intensification of globalization processes on the current stage of economic relationship development creates a basis for cross-country tax cooperation. Particularly relevant tax collaboration gets in Europe which ultimately leads to the tax laws harmonization and tax systems convergence. The necessity of tax cooperation in European country caused by objective conditions such as improvement of competitiveness of European economies in the confrontation other centers of the global economy, increasing the attractiveness of tax competition, especially for poorer countries, minimization of tax offenses and corruption schemes. Taking into consideration above arguments, investigation of tax cooperation development in Europe and its main consequences is relevant.

First of all is necessary to research the evolution of tax cooperation process in European country. In this context should pay attention to the research conducted by A. Pogorletskii. Author identified four stages of cross-country tax collaboration:

1 stage (second half of XIX century — 1913) — emerging of cross-country cooperation in the prevention of international double taxation of income and property. Development of conclusion of international tax treaties (the first agreement was signed in 1843 between France and Belgium).

2 stage (1919–1945) — creation of the Finance Committee of the League of Nations (1920), which proposed the own criteria of identification the place of taxation. Preparation of the first model tax convention.

3 stage (late 1940s — mid 1990s) — preparation of the OECD and the United Nations Model Tax Convention. The signing of the Multilateral tax agreement of the Council for

Mutual Economic Assistance. The beginning of the process of European tax coordination.

4 stage (late 1990s — nowadays) — starting of international coordination of taxation of e-commerce transactions. Interstate cooperation in opposition to destructive tax competition. Start of harmonization of direct taxes in the EU countries [6, 66].

Important step in the development of European tax integration is the creation the Intra-European Organisation of Tax Administrations (IOTA) in 1996 — an international organization that provides support and cooperation of tax administrations according to their individual needs. The full members of IOTA are tax authority of European countries. The tax services for non-European countries can become associated membership. For nowadays IOTA unites 46 full and associated members.

The main purpose of the IOTA is to encourage multilateral assistance, exchange of information and cooperation between members through a permanent forum for tax authority, training, organization of conferences, seminars, publications, technical assistance on the principles of transparency, innovation, professionalism and international position.

The results of IOTA activity on 2013 are 23 organized events that include 5 case study workshops, 13 workshops, 2 area group meetings and 3 forums. The main topics of these events are the development of e-tax administration strategy, increasing of tax audit efficiency, avoidance of tax evasion, reducing tax administration costs [4].

The latest achievement towards the development European tax collaboration is the agreement of a draft EU Direc-

tive about the automatic exchange of information between tax administrations by Economic and Financial Affairs Council in October 2014 [1]. This decision allows increasing the transparency of tax processes in international context and simplifying the work of tax authority in the area of disclosure of tax crimes, avoiding of double taxation and minimizing of tax evasion.

It should be mentioned that the consequences of tax integration can be considered in two directions: theoretical level — harmonization of tax law and tax systems and practical level — convergence of the tax rates and the structure of tax collections.

Harmonization of tax systems is the standardization and unification of tax law and tax strategy on the principles of consistency of regulation, synchronization of tax systems development, sequence of adaptation steps, and priority of international treaties over national legislation. The main objectives of tax harmonization are the limitation of the negative effects of tax competition and minimization the tax losses from national tax systems differences. S. Devko identifies the next directions of tax harmonization: harmonization principles of the tax systems; unification of tax systems structure, rapprochement of fundamental approaches and mechanisms of tax regulation; harmonization of concepts of direct and indirect taxation on the basis of general principles; using of common approaches to the organization of tax administration process [5].

It is worth noting that today necessity tax harmonization caused by not only integration policy European country, but also the development of new types of businesses (e-commerce, financial cooperation), efficient and transparent functioning of which requires uniform tax environment.

In a context of investigation the practical consequences of tax integration it should be noted that the measures of tax system approximation is sigma- and beta-convergence. Sigma-convergence involves the evaluation of dispersion of tax indicators between investigated countries. As a rule sigma-convergence based on the calculation of the coefficient of variation and analysis of its dynamic. Concept of beta-convergence focused on the evaluation of gaps between the current and the base level of tax indicators. The presence of beta-convergence shows that the jurisdiction of higher value of fiscal distances approaching to the average level of indicator faster than jurisdictions that have lower fiscal distances. Calculation of beta-

convergence can also define an annual pace of cross-country tax indicators approximation.

The studying of tax convergence in EU-15 in a period 1965–2010 carried out by F.J. Delgado based on analysis a fiscal distance of total tax burden and tax burden of selected tax group to average level in EU-15 [2]. Conducted calculations confirm the presence of the tax burden level convergence in the European Union in the period studied. Sigma-convergence assessment showed that the level of the overall tax burden was characterized by an annual pace of approximation of 0.73%; level of fiscal pressure on income and profits — 0,46%; level of tax burden on goods and services — 0,82%; level on social security contributions burden — 0,73%.

At the same time assessing beta-convergence allowed to confirm its existence for total tax burden, fiscal pressure on income and profits and goods and services, but for the social security contributions beta-convergence is not statistically significant. For the overall period annual rate of beta-convergence for total tax burden is fixed on the level 2,06%, for the income and profits — 2.11% and for the goods and services — 2.94%.

Taking into consideration the previous results of F.J. Delgado studying [3] can be noted that the European Union countries characterized by the convergence of the level and structure of tax revenue, which is more evident in the period 1965–2003 while as recently approached the level of tax indicators slower pace.

Conducted research allows to summarize that creating a single economic space in Europe requires the formation of a unified institutional and legal support, which acts as an important component of the tax environment. Intensification of tax integration processes allows achieving the following objectives: increasing transparency of the tax process, prevention of fiscal evasion and tax crime detection, avoidance of double taxation, eliminating the adverse effects of tax competition. The outcomes of the tax integration are an increasing of national competitiveness, improving conditions for economic cooperation, enhance the efficiency of tax administration functioning. Investigation the process and the results of tax cooperation in European country suggests permanence of partnerships and approximation of national tax systems that create the conditions for further cooperation and receipt of a positive economic effect.

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Sustainable security of social and labor relations of a town-forming enterprise of a monoprofile municipality

Abstract: In this paper the authors prove the actuality of the analysis of social and labor relations in monoprofile municipalities today. The specific features of social and labor relations at a town-forming enterprise of a monoprofile municipality are displayed. The concepts of “sustainable development of social and labor relations” and “sustainable security of social and labor relations” of a town-forming enterprise of a monoprofile municipality are developed. The authors proposed a methodological approach to the evaluation of sustainable security of social and labor relations of a town-forming enterprise of a monoprofile municipality.

Keywords: social and labor relations, town-forming enterprise, monoprofile municipality, sustainable security

1. Introduction

Social and labor relations are the key component of the entire system of relations of the society. They define the people's way of life, the structure of the related processes and relationships, the level of their well-being. The level of the development of social and labor relations characterizes the social orientation of the economic system, the perfection of social relations as a whole. However, the careful attention should be paid to the study of the specifics of social and labor relations at the town-forming enterprises are, as they are the special object of the regional economy. The town-forming enterprise acts as the company which employs a large proportion of the municipality population.

It is also a budget-forming company because the local budget is based on the income of the population, the main source of which is wages set by the town-forming enterprise. The town-forming enterprise proves to be the socio-forming, because it is the source of a variety of social benefits for the population and generates the unique subculture of the city related to the activities of this enterprise. In addition, the city-forming enterprise becomes the image-forming for the monoprofile municipality, because the prestige of the occupations related to it depends on its status and privileged position [1; 2].

The effect of the town-forming enterprises and the monoprofile municipalities on the Russian economy can be illustrated by statistics. Thus, according to the data of 01.10.2013, over 16 million people, which is more than 11% of the total popu-

lation of Russia, live in 467 monoprofile municipalities and produce about 21% of the country's GDP [3]. In the foreign countries, in which there are also the monoprofile municipalities, the considerable experience in their management is gained.

In the crisis conditions the town-forming enterprise appeared to be less stable in comparison to the companies of the multi-industry economy cities. Currently, the Group for the modernization of the monoprofile municipalities is established under the governmental commission for the economic development and integration, which divided all monoprofile municipalities of Russia (the number of which was reduced to 342) according to «the traffic lights» mode. Depending on the socio-economic status the three zones were marked as follows: the «red» zone — a bad situation, or a tendency to worsen (92 monoprofile municipalities); the «yellow» zone — the situation is stable but may deteriorate at any time (150 monoprofile municipalities); the «green» zone — the situation is stable (100 monoprofile municipalities) [6]. In the monoprofile municipalities the constant monitoring to detect the emerging threats and negative tendencies, above all, in the social and labor sphere, is required in order to prevent its transition from the «yellow» and «green» zones to the «red» one, and reduce their overall level of socio-economic well-being.

The formation of the socio-economic well-being of the monoprofile municipality and its population is inextricably linked to the sustainability of social and labor relations of the

Contents

Section 1. Study of art	3
<i>Orinbetov Nietulla Turdimuratovich</i> The role of holidays, traditions and art museum in learning karakalpak ethnography.	3
<i>Ponikarovska Nataliia Andriivna</i> People's ideas of the covered dead as a sense-making factor of burial ritual in Ukraine. The past and the present	4
<i>Tereschenko-Kaidan Liliya Vladimirovna</i> Semiotics and manuscript heritage of Ukraine and Greece	7
Section 2. History and archaeology	10
<i>Perederiy Iryna Grygoriyivna, Kondratyuk Yuri University</i> Periods in V. Lypynskyi's political thinking: historiographic stereotypes and new approaches to the problem understanding.	10
<i>Umarov Shukurilla</i> Abdulkhamid al-keshi great of muhaddiths central asian	12
<i>Chernyavskaya Natalia Edvinovna, Kulish Zhanetta Vasilyevna</i> The problem of the historical and cultural ties (the Irish question in translations of M. K. Tsebrikova)	15
Section 3. Medical science	18
<i>Gulyamov Surat Saidvaliyevich, Pulatov Oybek Abdumutalovich, Karimov Dilshod Madjitovich</i> Informational content of biochemical structure of the saliva at children after treatment by fixed orthodontic appliances	18
<i>Rakhimbekova Dalmira Kaniyevna, Yerkinbekova Gulnara Bekbosinovna</i> Improvement of training of public health officials in Republic of Kazakhstan	21
<i>Inoyatova Flora Ilyasovna, Yusupalieva Gulnora Akmalovna</i> Doppler researches informativeness in diagnosis of chronic viral hepatitis in children.	23
<i>Karpov Sergey Mihailovich, Senyugina Juliya Anatolievna, Mozheiko Rostislav Alexandrovich</i> Timing of diagnosis of central nervous system neoplasms in Stavropol Krai based on Stavropol Krai Clinical Hospital database.	26
<i>Tambieva Fatima Ismailovna, Shevchenko Petr Petrovich, Karpov Sergey Mihaylovic</i> Features of debut of pediatric multiple sclerosis	28
<i>Frantseva Anastasia Petrovna, Karpov Sergey Mihailovich, Khatuaeva Aminat Aubekirovna</i> A state of visual analyzer according to the reverse color chees type pattern in case of patients with type 1 diabetes	29
<i>Khatuaeva Aminat Aubekirovna, Karpov Sergey Mihailovich, Frantseva Anastasia Petrovna</i> Contemporary approaches to the trigeminal neuralgia therapeutic management	33
<i>Iurko Kateryna Vladymyrovna</i> Status indicators of t-cell immunity in hiv-infected persons and patients co-infected with HIV/HCV.	36
<i>Yusupalieva Gulnora Akmalovna</i> Studying the role of complex echographic researches in diagnosis of chronic viral hepatitis in children.	39
Section 4. Pedagogy	42
<i>Kvasetska Iaryna Andriyivna</i> Role of frebel course in formation of professional training for pre-school teachers in western Ukraine (last third of the XIX – early XX centuries)	42
<i>Mazur Vladimir Vasilyevich</i> Students' participation in the scientific activities of the University	44
<i>Pershukova Oksana Alekseevna</i> The European experience of integrated curriculum in the context of school multilingual education usage	47

Section 5. Psychology	49
<i>Akhmetzhanova Altynay Kuanysheva, Ermentayeva Ardakh Rizabekovna</i>	
Subjectivity and peculiarities of subjective characteristics development among master's degree students	49
Section 6. Sociology	53
<i>Hasanov Rafail Musa oglu</i>	
Mediation as an important factor in the formation of civil society institutions.	53
Section 7. Technical sciences	56
<i>Hoshimov Fozildzhon Abidovich, Rakhmonov Ikromdzhon Usmonovich</i>	
Rationing of electricity production in the rolling of ferrous metallurgy	56
Section 8. Transport	59
<i>Radkevich Maria, Salokhiddinov Abdulkhakim</i>	
The method of evaluation of greenhouse gases emission from car-road complex and its application in estimation of caused losses	59
Section 9. Physics	64
<i>Kravchenko Vitaly Vitalievych</i>	
Reflection on time paradox in the special theory of relativity	64
Section 10. Philology and linguistics	67
<i>Alimkulova Saltanat Zhorabayevna</i>	
Functional-semantic field of shall/will in the Old English period	67
<i>Vlasenko Nataliya Ivanovna</i>	
From mimesis to demiurgia: aesthetic renovation of traditional poetics in the english renaissance novel	70
<i>Pereslavytseva Ruslana Stanislavovna</i>	
To the question about the image of staff captain Ribnikov in the short story by A. I. Kouprin	73
Section 11. Philosophy	77
<i>Egorov Anatoly Grigorjevich</i>	
Ontology of duality	77
<i>Patsan Vasyl Olexiyovich</i>	
To the problem of the genealogy of personalism	80
<i>Reznikov Vladimir Moiseevich</i>	
Why did Kolmogorov use a dependent requirement to probabilities?	83
<i>Saliy Anatoliy Vladimirovich</i>	
Lev Shestov and Étienne Gilson: a dialogue against the background of the middle ages.....	86
Section 12. Chemistry	88
<i>Aronbaev Sergey Dmitrievich, Ziydullaeva Gulruh Ziydullaevna</i>	
Minireview of potentially low cost biosorbents from natural products for removing of heavy metals	88
<i>Khusenov Arslonnazar Shernazarovich, Rakhmanberdiev Gappar Rakhmanberdievich, Rakhimov Dilshod Akhmedovich, Khalikov Muzaffar Muradovich</i>	
Obtaining of inulin acetate.....	92
Section 13. Economics and management	96
<i>Aleksandrov Gennady Arkadyevich, Yakonovskaya Tatiana Borisovna, Vyakina Irina Vladimirovna, Skvortsova Galina Gennadyevna</i>	
Rent relations and investment attractiveness of peat extraction: nature of interrelation.....	96
<i>Alhanaqtah Omar Jraid Mustafa</i>	
Tragedy of the commons relative to waste disposal in Jordanian Al-Tafilah	100

<i>Vasilyeva Tetiana Anatoliivna, Sysoyeva Larysa Yuriivna, Samusevych Iaryna Valentynivna</i>	
Tax integration in European countries: development and consequences	103
<i>Roshchina Irina Victorovna, Dyatlova Natalya Alexandrovna</i>	
Sustainable security of social and labor relations of a town-forming enterprise of a monoprofile municipality	105
<i>Khubaev Georgy Nikolayevich</i>	
Stepwise determination of damage from realization of security hazards of a company.....	111
Section 14. Science of law.....	114
<i>Voronina Galina Alexandrovna</i>	
The concept of fetus's extrusion in writings of the Russian Empire jurists (the end of XIX — beginning of XX centuries).....	114
<i>Petrov Dmitriy Evgenyevich</i>	
Categories «differentiation» and «integration» in modern legal science.....	116