

# TAXES

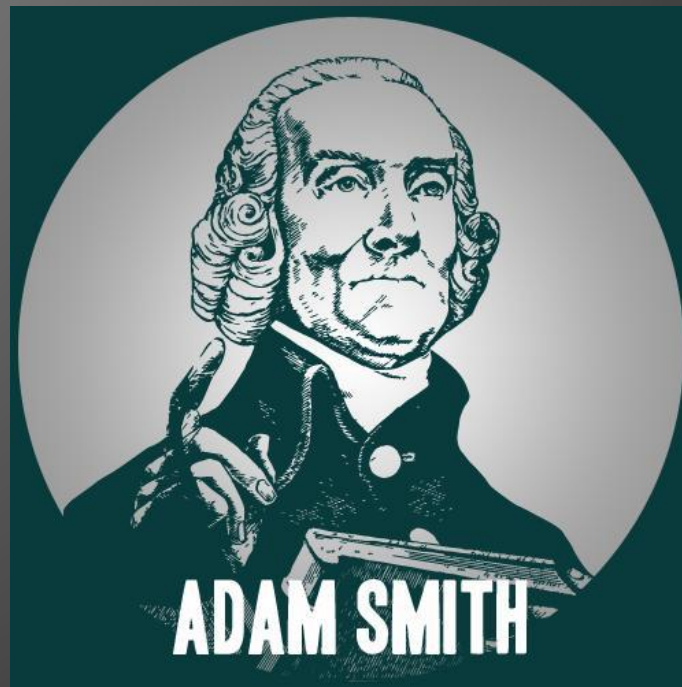


# What are taxes?

- **Tax - a compulsory payments levied by the state with citizens (individuals) and companies (legal entities) on the basis of specific legislation.**



- **"Taxes for the one who pays them - a sign not of slavery, and freedom."  
A. Smith**



# Principles of taxation:

- **Generality**
- **Stability**
- **Obligation**
- **Social justice**

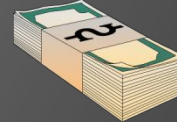


# Tax elements:

▣ tax object



▣ the subject of the tax



▣ the tax rate



# Types of taxes:



**Direct**



**Indirect**



# The tax system of the Russian Federation

- **1 level: federal taxes**
- **2 levels: regional taxes**
- **3 levels: local taxes**





# Tax Types:

- **Proportional tax**
- **Progressive tax**
- **Regressive tax**





- ▣ **Taxes make up the largest portion of state revenues. It is because of taxes the state gets the money, which it can spend on such expenditure budget as pensions, scholarships, defense and others. Therefore, the role of taxes in the state economy is significant and it is interested in their collection.**

**THANK YOU FOR  
ATTENTION**

