



СЕВАСТОПОЛЬСКИЙ  
ГОСУДАРСТВЕННЫЙ  
УНИВЕРСИТЕТ

# Government and taxation

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# THE AIM

The purpose of this work is to study the concept of the state, its role in the economy and a more detailed consideration of state taxes.



# THE AGENDA

1. Concept of the state
2. The role of the state in the economy
3. The concept of taxes
4. Role of taxes
5. Type of taxes
6. Impact of taxes on the economy



# CONCEPT OF THE STATE

State — the political form of social organization in a particular territory, political-territorial organization of sovereign public authority with the apparatus of compulsion and control, which governs the country's entire population.



# THE ROLE OF THE STATE IN THE ECONOMY

- A. Anti-monopoly and competition protection.
- B. The creation of public goods
- C. Elimination of external (side) effects
- D. Income redistribution Regulation of employment of the working-age population and the fight against unemployment.
- E. The collection of taxes and further redistribution.



## THE CONCEPT OF TAXES

Tax is a mandatory contribution of the payer to the budget and extra-budgetary funds in the amounts and within the established time limits determined by law.

Timely payment of taxes is mandatory; otherwise, the payer is required to collect funds by force.



# ROLE OF TAXES

- A. Fiscal function
- B. The distribution function
- C. The regulatory function  
(the stimulating  
subfunction, destimulating  
sub-function, reproductive  
subfunction)
- D. Control function





# TYPE OF TAXES



## Types of business taxes:

- value added tax-VAT;
- excise taxes on certain types of goods and services;
- the profit tax of the enterprises;
- state duty;
- customs duties and charges(чаджиз);
- environmental tax;
- license fee;
- advertising(эдвэтайсинг) tax, etc.

## Types of taxes for individuals:

- pension social deductions(дедакшн);
- property deduction;
- property tax;
- land tax;
- transport tax;
- tax on property of individuals.
- inheritance(инхеританс) or gift tax, etc.

# THE IMPACT OF TAXES ON THE STATE'S ECONOMY

Taxes are the most important element of the modern state economy. They make up a huge percentage of the budget of any state. From this budget item, the state's income is redistributed to various transfer payments, provision of public goods, etc. The state cannot function without taxes.



THANK YOU FOR YOUR  
ATTENTION