

**MORAL ASPECTS OF MODERNIZATION
THE TAX POLICY IN THE CONDITIONS
OF EXISTENCE THE DEPRESSED TERRITORIES**

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Summary. was shows the tendencies which was folded in Ukrainian society and formulated the directions of modernization the tax policy, include the conditions, where found the depressed territories.

Key words: modernization, depressed territories, moral society, social obligations, system of taxation, tax policy

INTRODUCTION

From position of research theme the modernization is provide for a transition from traditional to the modern values, instruments and methods which are pulled out to the tax sphere. For it need approach, which would take include fundamental moments, which the new construction of modernization the tax policy, which would explain socio-economic development of region and foresaw the processes of thinking contradiction that now exist in political and economic life of Ukraine and its territories. It follows to notice that the processes of modernization are related with modification in all of spheres which characterize the level of development of society, including political, demographic, cultural, spiritual, etc. It means, that speech goes about those moral rules of conduct and duties which every member of society must stick to in the relationships with each other and also state (in the face of it state institutes) in relation to the citizens.

RESEARCH OBJEKT

For most signs depression is today characterized the stagnant state of economy, weak demand for goods, large unload of enterprise, mass unemployment; by low-spirited position and others situation like that [1, p. 159]. The depressed city is territory with the high level of concentration the production potential, the modern state of which

is the display of crisis the economy and will fall productions in industries and regions [2]. Also need to have a regard to that the depressed territory has crisis signs in economic and social development of enterprises, industries and lives of workers these enterprises and inhabitants of region.

Among the forms of possible support of the depressed territories which exist in modern Ukrainian and foreign economies, it follows to select such, as stimulation of investment activity; given the grant of transfers the budgets of the depressed cities; tax credits, bonuses for creation of new workplaces; having a special purpose credits to the population for housing building; assistance development of small business and enterprise and introduction organizationally economic of mechanisms of development the potentials of enterprises and regions.

Some of them today will be realized in Ukraine by introduction of the special (free) economic zones (SEZ) and territories of priority development (TPR). The purpose of creation of SEZ are bringing the investments and their effective use, activation with the foreign investors of entrepreneurial activity with the purpose of increase the export of commodities; deliveries to the internal market of high-quality products and services; introduction of new technologies, development of market infrastructure, improvement of the using the natural, financial and labor resources, acceleration of socio-economic development of Ukraine [3]. TPR is bringing the investments in priority industries of production for creation the new workplaces and employment of workers, which free oneself in connection with closing, restructuring and profiling of mining and other enterprises, introduction of new technologies, development of external economic connections, increase of deliveries to the internal market of high-quality commodities and services, creation of a modern production, transport and market infrastructure, effective use of natural resources [4].

In a general view where SEZ and TPR is inculcated it means, that is territory, on which were unfavorable socio-economic terms of development and it is necessary to enter the special terms, modes of investment activity for the improvement of level and quality of life the population, creation of new workplaces, to stimulate development of region economy. To such territories with complete definiteness is possible to take the depressed territories. A question stands only in that: first, on what indexes need follows to determine the lowest level of depressed, which needs rapid acceptance of the proper measures for the improvement of situation; and, secondly, how need to choose a criterion for which it follows ranged territory on the level of depressed. It should going out is not only from economic development of the regional industrial potential, and also having regard to the state and living standard of population in region.

Sure, that for such criterion to depressed region is possible to take most territories in Ukraine, but it is impossible everywhere to inculcate the similar favorable modes of investing. Today's investors mostly inlay the facilities only in industrial cities, abandoning out of eyeshot unattractive, from their point of view, small settlements and miner's settlements. Therefore a situation here continues to be worsened and becomes more demographically tense.

Confidence of some supporters of closing (or to the temporal "canning") of SEZ and TPR in general inefficiency of their functioning, necessity of filling of budget for realization the state financing of the social programs in these regions, generates ambiguous perception the necessity of subsequent development the territories with

special status. World experience of development of SEZ and TPR, zones of enterprise and partnership, testifies in China, Hong Kong, Singapore, Malaysia, Indonesia, Thailand, Filipina, South Korea, USA, Germany, Great Britain et al [5] is show that for socio-economic development of the depressed territories to apply the stimulant favorable modes, which gave both effect: direct and side. The direct is folded in bringing of investments, increase of tax receipts, formation of new, modernization and maintenance of existent workplaces; growth of employment and profits of population. The side effect showed up at activation of enterprise and foreign economic activity; increase of innovative quality of economy; assistance to structural alteration of regions. Even then, when countries have a considerable external debt, they find the all internal backlogs, that to leave financial and tax privileges for these territories, because an improvement the enterprise and favorable climate in the state is very not simple business and requires considerably more time, but results from local stimulation of entrepreneurial activity with help of dedicated modes can give noticeable already for a few years. Sure, today in Ukraine need to continue work for creation the proof subsoil for development of economy by reformation of the tax system [6]. But proceeding in a trust to the state and banking system requires, that the least ten years, and results, which was already got by the state. From functioning of SEZ and TPR it is impossible to measure only financial properties.

All of it, and also disparity the theoretical works to the requirements of practice, search the new directions of development the depressed territories and enterprises, which located on them, tax incentives, methods and instruments of co-operation and concordance of interests the all sides of tax mutual relations are meant a purpose and tasks of this research.

Tasks, which touch optimization a list of priority types the economic activity, which answering the social and economic tasks of development the depressed regions; to the choice of criteria for determination of necessity to give a grant of the special statuses some territories; the mechanism to using the permanent monitoring of regions, which the favorable modes are already given, were already certain and outlined in before printed author works [7]. But it is necessary to pay a regard to those problems, which lift today the Ukrainian, Russian, Byelorussian and Polish scientists [8] in relation to reasons of appearance the crisis, depressed phenomena in the economy of countries. Its include: unlimited stratification of population; negative labor ethics, development of users society; dependences of economic processes are from the populist actions of government; to absence the displays of moral in civil society and, as a result – is a not desire to change all layers of population and branches of power.

RESULT OF EXPEREMENTAL RESEARCH

A public regional policy today acquires considerable attention in the whole world and not only from positions of increase the tax potential of regions [9, p. 3], but also yet for the awareness, that viability of society is possible only for the effective use of concrete regional strategies, interests, resources, possibilities, creation of identical favorable terms for a population, development of enterprise, forming of middle class, providing the economic firmness of regions from which consists the economic system

of any country on the whole. Also need to realize that it is impossible to carry out is what reform or modernization without insetting, because the state lives on the money of taxpayers its citizens.

On the whole there do not existing some identical recipes of modernization. Every country goes it a way. But it is possible to select five important features which need to take into attention in the process of modernization [10, p. 16]: 1) the complete use the possibilities to including in a world economy; 2) support of macroeconomic stability; 3) market allocation of resources; 4) high norm of maintenance and investments. And last, most main is 5) a presence of national consensus is in relation to the long-term aims of development. Such achievement national consent can be arrived at different ways, like as:

A. The inhibition during 10 years and more than it certain norm in industry of education, health protection, budget policy.

B. The creation of independent governmental agency, those will continuously working above long-term reforms. On it work can not influence governments, which change constantly. For this purpose between different forces (by parties) can be signed social contracts which determine motion of future changes.

C. The writing by political forces of pact about mutual prohibition of some questions which touch populism and historical discussions. Thus is needed to have a guarantor of implementation these obligations. It can be the different institutes of power.

Beginning from 1992 years Ukraine became on the way of modernization, but yet and until now did not go to the end and hung up (on determination of specialists) somewhere in the middle [10, p. 14]. The institutes of traditional society are already dismantled, and new still is not formed. All of attempts to modernization in majority of countries by stop the revolutions. For researches of E. Libanova¹ exactly such revolutionary, socially explosion situation now is in Ukraine: stratification passed all the limits and answers those marks which were in eve revolution of 1917; a population does not trust power, but trusts mass medias which «pour» all around, labor ethics answers the worst variant, when less than fourth economic active population wish to work for complete realization of their qualities. For such conditions impossible the development is not only the second and third level of the pension providing, but is problem to filling in general of a Pension fund (even, first level). And a hope to get a pension from workings – does not make sense now! On such conditions become senseless and populist suggestions of some politicians about the increase of social standards.

It is considered that crisis is not time for modernization, because in this period the redistribution of assets goes between existent priorities and there are not existing clear rules without which reforms are not possible. However a crisis must change a people. And these changes must be directed on creation of civil, moral and ethic society, where a tax policy is not be the hostage of political situation in a country and should be transparent, accessible and clear in relation to the actions of government. Our social

¹ From appearance at science and practical conference «International cooperation of Ukraine in the field of taxation. Reformation of tax service of Ukraine in accordance to European standards» on Octobers, 23, 2009, National University of government tax service of Ukraine, Irpin.

obligations in Ukraine now very much low, and about a living wage and even painfully to talk, because human, which can pamper itself the bread and bottle of kefir is he already rich member of society [11, p. 12]. For the calculations of our government on days working Ukrainian are released less than 10 grammas of cheese, 115 grammas of meat (where also include already a meat of bird and sub food), 5 grammas of fat, 30 grammas of fish, half egg, and 164 grammas of berries, fruit and such similar in a that amount. The pensions, their norms of consumption, even do not contain honey, juices, sausages, cheese and the consumption of fruit makes 86 grammas on a day, butter creamy – 10 grammas. And like anecdote looks consumer basket of no food commodities: one melting and one tie – on 10 years, one pair of knee-boots – on 5 years, one terry towel – on 8 years. Living minimum foresees practically everything: repair of clothes, shoe, domestic technicians, dry-cleaning, washable, bath-house and, even, visit to hairdresser (one time per 2,5 years for children to 6 years old). This list can be continued and except for humiliation it does not cause any emotions more. Especially, if to compare it's with those numbers which are mortgaged in a budget on a salary of the folk deputies (who so care about population of their regions), on the amendment of their health and others like that. For the complete feeling of the depressed state is possible yet to point numbers about that, how every day the population of Ukraine is abbreviated on 1120 persons. And, if this tendency will be saved, so to 2020 year will live in a country not more than 40 million people. [12, p. 3]. For operative materials for January to April, 2009 the quantity of population of the Lugansk region was abbreviated on 7582 people. (Almost all for account of nature reduction). That means, the tendency, which was observed yet in 80 years of a 20 age for materials of our researches [13], it is continues to be saved.

All of it means that is needed something already to change and to proclaim moral principles of development Ukrainian society, which must answer the standards of European democratic development and requirements of modern development the crisis in Ukraine. For it is needed:

1. To drive in accordance the obligations to resources of country. By the words, it is not a single country in the conditions of crisis did not take a new social obligation in relation to its increase². An exit from a crisis will go slowly, the first indexes of growth in Ukraine are expected only in 2010 year and 60 % it needs it will be a profit which will appear in a budget to return through the present borrowings from abroad.

2. Basis of regional (local) budgets must be taxes on profits and property. For a tax on property can be to decrease an income tax. While until is not personal interest (it is better to say, that absent moral of society in relation to determination of the real cost of property, through all of those reasons which was specified higher), first, as it was propagandized to enter in the projects of the Tax Codex, it is possible to be based even on natural indexes, coming from that, who is a proprietor or to distribute a property on every family member and etc.

3. The system of taxation must be built on principles of differential and progressive. The simplified system of taxation is must not exist, especially, because it not to bring even one hryvnya in Pension fund of Ukraine and this contradict the civil moral of society.

² From appearance of Geec V.M., it is same that in the first reference.

4. The creation of partner relations between power, business and taxpayers (citizen societies) for provide of political stability and public consent.

CONCLUSION

On the whole, mainly, that it is needed to do is to connect it strategy of modernization with the existent social and cultural features of regions and countries and to convert it into advantages.

The reason of moral constituents of tax policy to requires the presence of certain persuasions, achievement of which changes life on better. Today the state of the Ukrainian economy can be compared to the patient who is found in a reanimation. But circumstance that in a country to beginning a processes to creation of civil society, talks that crisis already behind.

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МОРАЛЬНЫЕ АСПЕКТЫ МОДЕРНИЗАЦИИ НАЛОГОВОЙ ПОЛИТИКИ В УСЛОВИЯХ СУЩЕСТВОВАНИЯ ДЕПРЕССИВНЫХ ТЕРРИТОРИЙ

Калинеску Т.В.

Аннотация. Выявлены негативные тенденции, имеющиеся в украинском обществе. Предложены пути модернизации налоговой политики, в том числе в условиях депрессивных территорий.

Ключевые слова: модернизация, депрессивные территории, моральное общество, социальные обязательства, система налогообложения, налоговая политика.