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The Influence of Public Opinion on the Policy of the State in the Field of Taxation

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Abstract

The influence of public opinion in retrospect and as a foundation of relations between state power and society in the field of taxation and determination of the main directions of criteria for cooperation of tax authorities with society through communication is analyzed. The principles of interaction of the state power with the public are considered, the interaction of the State Tax Service of Ukraine with the public is analyzed, the real influence of public opinion on increase of efficiency of tax policy in Ukraine is revealed.

Keywords: public opinion, public associations, tax policy, taxation, State Tax Service of Ukraine, tax culture, tax literacy

JEL classifications: H25

1 Introduction

One of the most important influence elements on the authority, both on the adoption of legislative decisions and on its functioning, is public opinion. For its part, the state authorities can also use different ways of influence on society, caring about the satisfaction of the public interest. The proper combination of the state interests and the interests of its citizens is a key to the country's well-being and stable economic development. Public opinion has always played an important role in a democratic society, and the degree of its study and consideration points to the level of democratic society, as well as the effectiveness of government reforms. Public opinion was crucial both in local government, justice, common land use, and in the taxation process. State policy in the field of taxation affects the interests of all citizens without exception. At all times taxes were a necessary component of the economic relations in the society. Changing of the state structure, its development, and its policies are accompanied, first of all, by the improvement of the tax system, as it serves as a form of payment of the society for the state to fulfill its functions. The issues of the tax improvement are regularly in the focus of public opinion.

In this respect, the study of theoretical aspects and the ways of influencing public opinion on the government's tax policy is extremely relevant.

2 Main body of text

Public opinion is a form of mass consciousness, in which the attitude of different groups of people, who represent a set of individual thoughts, events and processes of real life influencing their interests and needs, is obviously or secretly revealed.

It is worth paying attention to the principles that the government should guide during their communication with citizens, first of all, that one who is responsible for setting taxes. You can list the following rules that operate on the «power-mass media» line:

1. Trust (no information activity is possible without trust).
2. Context (the provided information must correspond to the realities of the environment).
3. Content (the report should be meaningful to the audience and coincide with the system of values of such an audience).
4. Brightness (the connection must be clear and most accessible to the receiver)
5. Continuity and integrity (this means that certain messages require repeating)
6. Channels (one must use existing channels of information that receivers know and respect.)

To identify the relationship between state activity in the field of taxation and the public it is necessary to find out the principles of formation and the legal basis of activity of public associations of Ukraine and analyze the cooperation of the State fiscal service of Ukraine with the public and determine how the direct influence of citizens on establishing taxes and fees in Ukraine is carried out in practice.

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So, according to Article 1 of the Law of Ukraine «On Public Associations» (hereinafter - the Law), public associations are understood as voluntary associations of individuals and / or legal entities appointed for the purpose of the realization and protection of rights and freedoms, the satisfaction of public, in particular economic, social, cultural, environmental, and other interests.» According to the above-mentioned law, there are two types of public associations: a public organization or a public union. In turn, «a public organization is an association, founders and members of which are individuals» and «Public Union is an association founded by legal entities» [1]

It is necessary to pay attention to Articles 21 and 22 of Section III of the Law, which deal with the principles of the activities of associations of citizens in the area of establishing laws and interaction with state authorities in this matter. It has been established that public organizations can participate in preparation of bills, give their recommendations and may act as advisers. These two articles (Article 21 and Article 22) are very important, as the Verkhovna Rada, as well as the fiscal authorities before making a decision regarding the introduction of new taxes and fees or amending the current legislation, are obliged to obtain consent or disagreement; recommendations or objections from the public provided for by the Law. However, in reality, the rights and principles of interaction of public associations with state authorities and appropriately the consideration of public opinion in project development of normative legal acts, especially in the field of taxation, are not fully ensured.

As can be seen from the information posted on the official website of the State Fiscal Service of Ukraine, there are public hearings on amendments and additions to the current legislation on taxes and duties, although its effects can hardly be considered satisfactory. Indeed, in fact, most of the data shown in the reports show that the public opinion is «0». In our opinion, this is one of the most important mistakes in the work of the fiscal authorities, since in order to identify any changes in taxation, consultations and discussions with public opinion are absolutely necessary as representatives of the famous «voice of the people.» Thus, the establishment of more fruitful relationship between the fiscal authorities and the public in the area of discussing future changes and additions to the current tax legislation should be considered as one of the elements of the state policy in the field of taxation, which needs changes and possible improvement. It should be emphasized that not only the negative aspects will be revealed in this article. It should also be noted that there are some indications of the effective activity of the society towards the establishment of taxes and the introduction of changes to them in Ukraine. An example of such cooperation between public opinion and the government in determining the taxes may be the events that took place in March 2014 and were associated with financial assistance from the Ukrainian people for the army. As a result, this led to the emergence of a military salary at a rate of 1.5% of wages, it began to functionate in 2015. So, in 2014, the mass media began disseminating the information, which prompted citizens to send 5 hryvnias via SMS to the specified number. This money was sent in support of the Ukrainian Army, which participated in ATO and their needs. These funds were received by the Ministry of Defense of Ukraine, and the State Treasury of Ukraine was the recipient bank. There were also two bank accounts for material and technical support and medical support for the Ukrainian Army. Due to the poor financial situation of the state, the people tried to help the Ukrainian army in such a social way. With the help of such «sms» it was collected about 17 million hryvnias for less than a month (according to calculations of mobile operators «Kyivstar» and «MTS», which supported these short numbers). During the day, about 2 million hryvnias were collected, it allowed to purchase fuel for the full use of all Ukrainian tanks (about 1100). For an example and more realistic understanding of prices, the cost of refueling one tank is about 14 thousand hryvnias. As a result the government has decided to introduce a military salary of 1.5% of the wages of Ukrainians for the needs of the army since January 1, 2015. Therefore, it can be concluded that after an effective policy to encourage Ukrainian citizens to support the army to meet its needs, and in connection with the persistent deficit of finances in the state budget, it was decided to introduce a new tax in Ukraine.

It should also be mentioned that the absence of interaction between public authorities and public opinion, and not taking into account the interests of citizens, causes other events, when citizens themselves change the fiscal policy of the state, but in a more radical way. An example of such activity is the so-called «Tax Maidan» [2]. These are mass demonstrations and protests in Ukraine against the adoption of a draft of a new Tax Code by the Verkhovna Rada of Ukraine, which lasted in November and December 2010. They were held in the largest cities of Ukraine. Mass demonstrations took place on the Independence Square in Kiev. The dissatisfaction was due to the adoption of new rules on a simplified tax system, which were a very significant tax burden for entrepreneurs at that time. As a result of such confrontation, the Government terminated the adoption of new tax rules for a simplified system for 2 years in order to improve and take into account the requirements of entrepreneurs. Thus, under the influence of public opinion, it was possible to change the process of taxation and state policy for 2 years [3].

At present, the public takes a somewhat passive position, since most Ukrainians do not believe in the success of the Government's reforms, as evidenced by the study of Ilk Kucheriv Democratic Initiatives Foundation, together with the Razumkov Center's sociological service. In the opinion of citizens, the bureaucracy, officials (39%) and oligarchs (39%) are the most resistant to the implementation of reforms [4]. According to the results of the poll, citizens put the need for reforming the tax system to the 8th place. However, about 40% of Ukrainians say they do not know how much they pay taxes. These are the data from the study of the level of tax literacy among the population conducted by the Ukrainian Society of Economic Freedoms (USEF) in cooperation with the international research agency IFAK in 2016 [5].

The vast majority of citizens do not know how many taxes they pay to the budget from their income and how they are distributed then. In turn, entrepreneurs complain about the unpredictability of fiscal policy and the problem of administering taxes and fees.

Thus, having found out the theoretical foundations of the functioning of public opinion in the political life of the state in the field of taxation, it is necessary to make the following conclusions.

3 Results

Ukraine has all the conditions for public influence on the effective activity of the state in the field of taxation. So, in addition to the one stipulated in art. 67 of the Constitution of Ukraine, the obligation to pay taxes and fees in the order and in the amounts established by law, citizens and public associations have the right to participate in public discussions of draft legal acts on the establishment of taxes and duties and amendments to them. However, the latter is not fully used. The analysis of statistical data on the cooperation of the State fiscal service of Ukraine with the public in the public debate on discussing tax innovations shows that such interaction is almost absent. The primary task of the state authorities is to promote the growth of the tax culture of citizens, literacy and discipline, as well as fiscal policy predictability.

4 Discussion and conclusion

Consequently, the introduction of military fee and reformation of the simplified taxation system under the influence of the Tax Maidan indicate the possibility of a real impact of public opinion on increasing the efficiency of fiscal policy in the country.

Effective and fruitful interaction of public authorities with public opinion is very important, as the absence of such interaction leads to dissatisfaction of the public and its open indignation and even to aggressive actions against state power.

We can see the prospects for further scientific research in defining ways and means of distributing tax culture and tax literacy among the public.

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