

INTERNATIONAL EXPERIENCE OF APPLICATION OF TAX LEVERAGE FOR FILLING STATE TREASURY

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The crucial issue of the present time is correct application of indirect methods of control over taxpayers' incomes and expenditures. Such control methods are applied on the entire territory of the European Union. They are applied especially efficiently in Germany, France, Belgium, Austria, Sweden, id est. in the countries with a traditionally low level of the shadow sector. Their application makes impossible concealment of incomes for a taxpayer, raises the level of his tax culture and discipline. No doubt, each country has its peculiar features in the tax system, which influence the selection of some or other control methods.

All countries pay considerable attention to control over taxation of individuals' incomes, in some cases indirect methods of control are applied to legal entities as well, though. The practice of legislative regulation of indirect control methods application differs as well. In some countries their application is not regulated by the law; tax administration bodies make decisions about their application themselves. However, the terms of indirect methods application are usually regulated by the National Tax Regulations. Their classification is rather diverse, however, the following methods are applied most often when income is evaluated: bank deposit method, which consists in analysing the sources of all bank deposits origins; benchmarking method allows to calculate a businessman's income using coefficients set for this type of retail business and profitability rate. This method works well, when a businessman does not use bank accounts or a taxpayer's total expenditures cannot be measured correctly. The method is recommended to be applied when there are assets but records about the operations are not reliable; equity method is based on measuring a difference between the net cost of a taxpayer's assets and total obligations at the beginning and at the end of a fiscal year. The total increase in the net cost of assets is a taxable income; sources of origin and use of funds method – consists in comparing income and other taxpayer's receipts with his current expenditure.

Control authorities mostly resort to indirect methods in case tax accounts are absent or declared data are inaccurate, accounting is not made or carried out improperly as well as in case of differences in data declared and data of the information data bases established on the national basis for a special purpose of making such comparisons.

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