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Institutional and legal framework for the functioning of the EU tax systems

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Abstract

The study focuses on the institutional and legal framework for the functioning of the tax systems of the European Union countries. The aim of the study is to provide a theoretical substantiation of the institutional and legal framework for the functioning of the EU taxation system. It is argued that taxation systems in the European Union are of key importance for financing public expenditures, maintaining social stability and economic development. The tax system of each member state, although based on common European principles, is developed on the basis of national priorities and economic conditions. It is substantiated that the institutional framework of taxation ensures the effective functioning of the tax system through a number of mechanisms: the legislative framework, legal norms, principles of fairness, transparency and responsibility. The author emphasizes that the Fiscalis program plays an important role in ensuring cooperation between the tax authorities of the EU Member States. Regulation (EU) 2021/847103 was a key document that updated the previous regulation and proposed new mechanisms to improve tax administration and cooperation between tax authorities. The author emphasizes that the effective functioning of the EU tax systems depends on harmonization of legislation, international cooperation, efficient tax administration and a reliable judicial system, which ensures the financial stability of the States and promotes economic growth and social development.

Keywords: tax system; institutional framework; legal framework; tax harmonization; European Union (EU); tax policy; tax administration; fiscal policy.

1. Introduction

Tax systems play a key role in ensuring economic stability, financing public expenditures and maintaining social stability in a country. The tax system of any country is a set of taxes and fees that go to the state budget. However, the effectiveness of tax systems is often criticized for their ability to distort economic decisions and affect the allocation of resources. Improvement of the institutional and legal framework for the functioning of tax systems is aimed at minimizing their negative impact on economic development and ensuring a fair distribution of the tax burden among taxpayers, which indicates the relevance and timeliness of the study.

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2. Literature review

Research by M.Voloshchuk et al. shows that EU member states do not have a single tax system, but there are attempts to harmonize tax policy on indirect taxes and to bring direct tax legislation closer together. In the field of EU tax policy, two areas of development are distinguished: support for tax competition, including the use of low effective tax rates and the creation of favorable tax conditions to attract investment and business activity; harmonization of tax systems [1]. However, full harmonization is not always beneficial for EU member states. According to J.Arnold, the role of national banks in the EU is limited, so taxes remain the only tool to influence the economy. Some EU countries with traditionally high tax rates could lose a significant portion of their budget revenues under harmonization, which would lead to a reduction in budget expenditures [2].

On the contrary, according to R.Teaser, tax competition contributes to lower tax rates and economic liberalization. However, lowering rates does not always lead to a decrease in tax revenues and may, on the contrary, increase budget revenues. At the same time, tax competition does not ensure efficient allocation of resources if the market does not work properly, as taxpayers will look for a country with favorable tax conditions to receive public services [3].

In this context, an important role is played by the institutional framework of taxation, which defines the rules, principles and mechanisms that ensure the effective functioning of tax systems and their adaptation to the economic conditions of the country. Insufficient coverage of this issue in the scientific literature indicates the need to study and address it.

3. Identification of previously unresolved questions and formulation of study hypotheses

Despite a significant number of scientific studies, the impact of the institutional framework of taxation on the efficiency of tax systems in the EU remains insufficiently studied, in particular in the context of harmonisation of tax legislation and growing tax competition. An important question is how institutional mechanisms can contribute to fiscal stability and fair distribution of the tax burden among countries with different levels of economic development.

Based on this, the main hypothesis of the study is that improving the institutional framework for taxation will help to increase the efficiency of the EU tax systems, ensure economic stability and reduce imbalances between member states.

4. Purpose, objectives and methods of the study

The purpose of the article is to provide a theoretical and methodological substantiation of the institutional and legal framework for the functioning of the EU tax systems. In order to achieve this goal, the following tasks were performed: the definition of "institutional framework of taxation" was substantiated; the EU legal instruments in the field of taxation were identified; the key EU priorities for the development of the taxation system were formulated. The research was conducted on the basis of a systematic approach to the study of economic phenomena and processes.

To solve certain tasks, the following methods were used: system analysis – for the content of the definition of «institutional framework for taxation»; comparative analysis – for determining the EU legal instruments in the field of taxation; induction and deduction – for formulating conclusions and recommendations on the issues under study; tabular and graphical – for visualizing the results obtained.

5. Results and discussions

The peculiarity of the EU tax system lies in the need, on the one hand, to ensure sufficient revenues to replenish the national budget of each EU member state, and, on the other hand, to avoid imbalances in the levels of tax revenues between individual EU members. In addition, each member state has to take into account the specifics of its economy and social needs when developing its tax policy, which adds to the complexity of the process of harmonizing tax systems within the Union. Adhering to common European principles, each country builds its tax policy based on its own priorities and interests.

There are no unambiguous views in scientific economic sources on the interpretation of the concept of «institutions», as it is multifaceted and covers various aspects of socio-economic relations, including legal, political and cultural. Different researchers and schools of thought offer their own approaches to defining the content of this definition, which leads to a variety of interpretations and definitions (table 1).

Thus, the analysis of the works of domestic and foreign scholars suggests that the institutional framework of taxation should be understood as a set of rules, principles, regulations, and relevant bodies that define, regulate, and ensure the functioning of the tax system in a country. They include legislative and administrative mechanisms aimed at ensuring a fair, efficient and transparent taxation process

The institutional framework for taxation includes several key components, each of which plays an important role in ensuring the efficiency, fairness and transparency of the tax system. The legal framework includes laws and regulations governing tax rates, exemptions, taxpayer obligations, and the powers of the tax authorities. The legal framework provides the basis for tax administration, which is carried out by the tax authorities, which are responsible for collecting taxes, administering tax liabilities, conducting tax audits and enforcing tax laws.

At the same time, tax principles, such as equity, efficiency, transparency and responsibility, determine how taxes should be collected and used. According to N.Lesko, the legislative framework creates the legal basis for the functioning of the entire tax system, ensures predictability and stability of taxation processes, as well as protection of the rights and interests of both the state and taxpayers [13].

International treaties and standards play an important role in regulating the interaction between countries in the field of taxation, including the avoidance of double taxation, exchange of information and cooperation in the tax area, and contribute to the harmonization of tax policy at the international level. Kostiuk T. notes that they provide a legal framework for cooperation between countries in the field of taxation, which is important for avoiding tax abuse, double taxation and promoting transparency in global financial transactions [14].

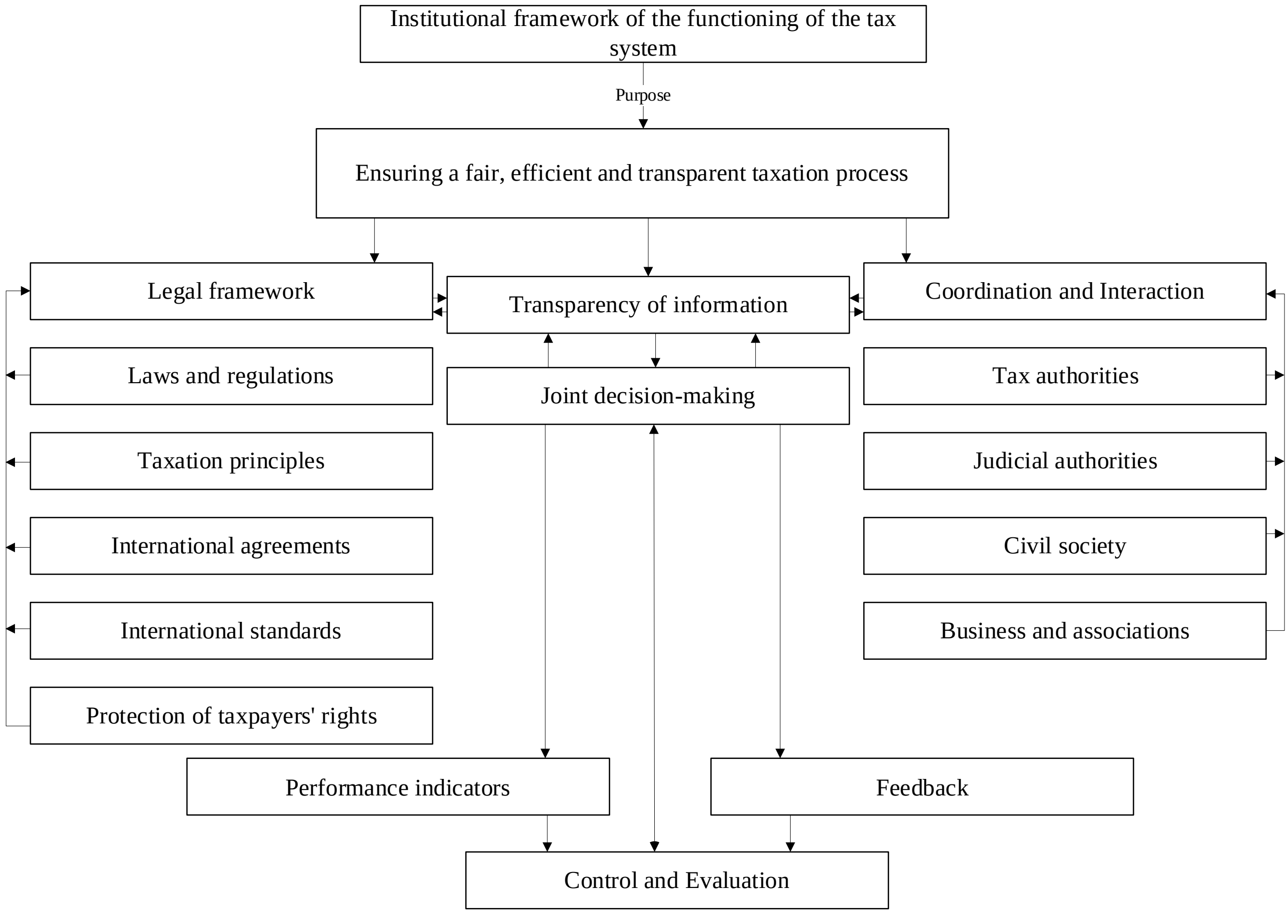
Table 1
Interpretation of the Concept of «Institution» in the Scientific Literature

Author	Definition of the definition
J.Hodgson [4]	Institutions, along with the standard constraints described by economic theory, shape the opportunities that members of society have. Organizations are created to exploit these opportunities
V.Zvonar [5]	The institution is the basic regulator of social behaviour, secondly, the institutional structure as a set of norms that operate in society and guide its development, and thirdly, the institutional environment as the main spiritual position or idea of the way of life in society
O.Kirilenko [6]	Institutions include formal and informal norms that regulate relations between economic actors and provide for the existence of appropriate organizational structures to achieve certain goals
V.Khymynets [7]	Institutional support is a targeted systematic influence of public authorities aimed at ensuring high social, economic and environmental standards of existence of the population
P.Shchava [8]	The institutional foundations of an effective fiscal policy are related to stimulating economic growth of the world economy in general and the national economy in particular, taking into account the globalization of the world economy
G.Ivanova [9]	The institutional and legal framework is an important factor in the intellectualization of legal processes
L.Zhukova [10]	The institutional environment implies the existence of certain economic institutions that determine the rules of the game in the market and ensure their observance, play an important role in shaping economic policy, creating conditions for economic growth and ensuring the stability of the economic system
L.Kolesnik [11]	The institutional process in taxation is aimed at regulating tax relations
I.Sazonets [12]	The institutional framework of taxation should be understood as a set of rules, principles, and regulations governing tax relations

Source: compiled by the author based on [4–12]

The main aspects covered by international tax treaties include:

- double taxation treaties, which define the principles under which profits and income earned in one country should not be taxed twice in another country, regulate the distribution of tax rights between countries and establish mechanisms for resolving tax disputes;
- exchange of tax information between tax authorities of different countries, which allows detecting and preventing tax fraud and enhancing the transparency of financial transactions;
- automatic exchange of information between countries, which allows them to receive data on the income and assets of their citizens abroad without the need for information requests;
- international tax cooperation, in which organizations such as the Organization for Economic Cooperation and Development (OECD) work to develop international standards and recommendations for tax policy that promote fair and effective taxation on a global scale;
- The fight against tax evasion includes measures to prevent the withdrawal of profits to low-tax jurisdictions [15] (fig. 1).



Source: own research

Fig. 1. Institutional basis of the functioning of the tax system

International agreements provide a solid institutional framework for the functioning of tax systems, promote economic cooperation, increase transparency and fairness in the global context, and strengthen trust in tax authorities. The judicial system is an important component of the institutional framework of taxation, since, according to T.Koschuk, it ensures the resolution of disputes between taxpayers and tax authorities, compliance with the law and protection of taxpayers' rights. In addition, the judicial system contributes to the creation of a stable and predictable tax environment, which is important for attracting investment and developing entrepreneurship. It also plays a key role in ensuring respect for human rights and the rule of law, which strengthens public confidence in the tax system and state institutions in general. An effective and independent judiciary is the basis for fair and transparent taxation, which contributes to economic growth and social development [16].

According to research by M.Voloshchuk et al. in all EU member states, tax authorities control the correctness of the determination, completeness and timeliness of tax payments. Tax authorities all over the world may have different names: tax administration, tax service, tax inspection, tax council, etc. Regardless of the name, their main task is to ensure compliance with tax laws, perform tax audits, collect tax payments and provide advisory services to taxpayers. They are also responsible for investigating tax crimes, combating tax fraud and tax evasion. In the course of their activities, they may interact with other national and international organizations to ensure effective tax control. In many countries, tax authorities use modern technologies and analytical tools to increase the efficiency of their work and ensure transparency of the taxation process. Thus, tax authorities play a key role in the functioning of tax systems and ensuring the financial stability of states [1]. Balyuk's N. research shows that the EU has formed a new European System of Financial Supervision (hereinafter - ESFS), the key institutions of which at the European level are the European Systemic Risk Board (hereinafter - ESRB) and sectoral bodies established at the proposal of the European Commission [17].

Civil society, business and various associations participate in the discussion and development of tax policy in EU member states, protect the interests of taxpayers and promote transparency and accountability of the tax system. Their interaction with other institutions ensures the coherence and efficiency of the tax system, which contributes to economic development and social stability in the EU. The active participation of civil society and business and associations in the processes of formulating and improving tax policy allows for the consideration of different points of view, which leads to more balanced and fair decisions.

By partnering with the government, Balyuk's research shows, these organizations can help adapt the legal framework to the real needs of businesses and the population, thereby ensuring the efficiency of tax administration. This approach, according to the researcher, helps to strengthen trust in government institutions, which is a key factor for stable economic growth and investment attraction. In addition, the involvement of civil society in the discussion of tax issues raises the level of tax culture among the population, which in turn contributes to a more conscious and responsible attitude to paying taxes. This interconnection and cooperation are important elements for creating a sustainable and transparent tax system that meets the needs of modern society [17].

Transparency of information is one of the key components of an effective tax system. A transparent tax system promotes public trust in government institutions, ensures fair taxation and reduces opportunities for tax fraud.

Control and evaluation of the tax system's performance indicators, as well as feedback between stakeholders in tax relations, are important factors in its functioning. Control over the correctness of determination, completeness and timeliness of tax payments is carried out by tax authorities that conduct tax audits, inspections and audits, which, according to E.Duliba, allows to detect violations and prevent tax abuse, ensures fair taxation and equal conditions for all taxpayers [18].

Assessment of tax system performance indicators allows to analyze its operation and identify its strengths and weaknesses, including analysis of tax revenues, level of tax compliance, efficiency of tax collection and administration. Didkivska G. believes that such an assessment allows the government to make informed decisions on tax policy and reforms [19]. Feedback from taxpayers, civil society and business associations is important for improving the tax system. According to Ishchenko V., it allows to identify problems and shortcomings in taxation, as well as to receive suggestions for improvement. Taking into account the feedback between stakeholders helps to increase the transparency, fairness and efficiency of the tax system [20].

With regard to the functioning of the EU tax system, Regulation (EU) 2021/847103 establishing the Fiscalis program for tax cooperation is worth paying attention to with regard to tax administration and tax authority cooperation. This Regulation states that the previous regulation establishing the Fiscalis 2020 program contributed to the strengthening of cooperation between tax authorities within the European Union. The updated Fiscalis program for 2021-2027 has a budget of EUR 269 million and aims to assist Member States in developing and managing core trans-European tax and information technology in this area, fighting tax fraud, tax evasion, and improving tax collection [21].

The European Commission is the body responsible for implementing the programme. It is assisted by the Fiscalis Programme Committee, which consists of representatives from each EU country. The key objectives of the Fiscalis programme for the period 2021–2027 are focused on:

– *supporting the work of tax authorities*. The programme ensures the development and support of modern technologies and tools that help tax authorities perform their functions more effectively. This includes the implementation of the latest IT solutions, the automation of processes and the improvement of tax data processing quality;

– *promoting the competitiveness of the EU and fair competition in the EU*. The effective functioning and unification of tax systems ensure the creation of equal conditions for businesses in all EU Member States, thereby enhancing the competitiveness of enterprises;

– *enhancing tax collection mechanisms*. The use of modern technologies and analytical tools enhances the efficiency of tax collection, reduce the level of tax evasion and ensure proper implementation of tax legislation;

– *protecting EU Member States from tax fraud*. The programme includes the development and implementation of measures aimed at combating tax crimes, including cooperation between tax authorities to exchange information and experience;

– *preventing tax evasion*. Thanks to the automatic exchange of information between tax authorities of Member States, tax evasion schemes are detected and prevented;

– *developing tax policy and implementing EU legislation on taxation*. The programme contributes to the harmonisation of tax systems of Member States, which ensures uniform taxation standards and reduces the possibility of tax avoidance;

– *promoting cooperation between tax authorities, including the exchange of tax information and the development of European electronic systems*. The programme supports the creation and development of integrated IT systems that ensure the efficient exchange of information and enhance cooperation between tax authorities [21].

It is important to note that the Fiscalis programme is primarily intended for EU countries, but is also open to other countries, including candidate and potential candidates countries, in accordance with the general principles and general conditions for the participation of these countries in EU programmes; European Neighbourhood Policy countries, based on the general principles and general conditions; and other countries, as outlined in a specific agreement governing the participation of a third-country in any EU programme [21].

Under the Fiscalis programme, the European Commission develops and supports interoperable and cost-effective IT solutions to assist tax authorities in the combating tax evasion, contributing to the EU’s competitiveness by stimulating innovation and fostering the creation of new economic models. To this end, tax expert groups from different EU Member States are being formed to collaborate on operational issues, develop e-learning courses on topics of common interest to tax administrations, facilitate IT cooperation and promote the development of human resources to improve administrative efficiency.

The legal framework for functioning of the tax systems in the EU countries is based on various principles and norms that govern cooperation between Member States in the field of taxation, as outlined in the relevant EU regulations. A key document in the field of EU taxation is Decision 1482/2007/EC, which established a Community programme, aimed at improving the functioning of taxation systems in the internal market. According to the provisions of this decision, the EU internal market should be subject to effective, uniform and efficient application of Community legislation, which is important for the operation of the tax systems of the EU countries – particularly for the protection of national financial interests by combating tax evasion and reducing the burden on administrations and taxpayers [22].

Regulation (EU) 2021/847 establishing the Fiscalis program for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013, offers EU Member States the conditions for the development of cooperation in the field of taxation on a bilateral or multilateral basis [23]. This regulation has been implemented in the national legislation of all EU members. The

Multiannual Work Program 2021-2027 describes the measures that will be implemented to meet the needs of EU member states in the field of taxation and at the same time supports the goals of tax policy at the EU level [24].

The second Fiscalis work program for tax cooperation, adopted under Regulation (EU) 2021/847, covers the implementation years 2024 to 2025. It aims to support tax authorities to improve the functioning of the internal market, to promote the competitiveness of the Union and fair competition in the EU, to safeguard the financial and economic interests of the Union and its Member States, including protecting those interests from tax fraud, tax evasion and avoidance, and to improve tax collection [25]. Annex C (2022) 9289 on the 2021–2023 work program for the Fiscalis program describes the mechanisms for financial support to the tax authorities of the EU Member States to enhance administrative cooperation and IT cooperation by promoting the improvement of data analysis tools and other solutions to improve the use of tax information [26].

It is worth noting that in the field of taxation during the 2014-2020 program period, Regulation (EU) 1286/2013 establishing a program of action for the improvement of the functioning of taxation systems in the EU («Fiscalis2020») was in force, which significantly contributed to the increase of cooperation between tax authorities within the European Union through the formation of European information systems, joint actions for tax authorities and training initiatives that ensured the implementation of the Europe 2020 strategy. Intelligent, sustainable and inclusive growth by strengthening the functioning of the internal market, creating a framework to support economic activity, through enhanced administrative capacity of tax authorities, technical progress and innovation have become key results of such cooperation. By laying the groundwork for activities aimed at improving the efficiency of tax authorities, enhancing business competitiveness, promoting employment and helping to protect the financial and economic interests of Member States and taxpayers, Fiscalis 2020 has strengthened the EU's internal taxation system [27].

For the period 2014-2020, the Fiscalis program budget amounted to 223.2 million euros. The program supported cooperation between Member States' tax administrations in the fight against tax fraud, tax evasion by creating better and more connected IT systems, including the development and maintenance of interoperable and cost-effective IT solutions to support tax authorities in implementing EU legislation; sharing best practices and training to increase efficiency and prevent unnecessary administrative burdens for citizens and businesses in cross-border transactions; developing joint

Thus, the Fiscalis program is an important tool for improving the functioning of the EU tax systems, promoting cooperation between tax authorities and increasing their efficiency. Thanks to the Fiscalis program, the EU strengthens its tax system, ensuring economic growth, innovation and protection of the financial interests of the European Union and its member states. It helps to improve tax administration and strengthen cooperation between the tax authorities of EU countries. The implementation of the program measures ensures an effective fight against tax fraud, tax evasion and tax avoidance. The program also stimulates innovative development, improves the quality of tax data processing and increases administrative efficiency. It is important to note that the Fiscalis program opens up new opportunities for the integration of tax systems and harmonization of legislation, which in turn contributes to the EU's competitiveness and improves the quality of life of its citizens.

6. Conclusions and prospects for further research in this area

This study has shown that taxation systems in the European Union are key to financing public spending, maintaining social stability and economic development. The tax system of each member state, although based on common European principles, is developed based on national priorities and economic conditions. It is established that the harmonization of tax systems in the EU is aimed at convergence of tax legislation, especially in the field of indirect taxes, to avoid tax imbalances. However, the complete unification of the system will increase some resistance, as some countries with high costs may lose some budget revenues.

It is substantiated that the institutional framework of taxation ensures the effective functioning of the tax system through a number of mechanisms: the legislative framework, legal norms, principles of fairness, transparency and responsibility. International agreements on double taxation and information exchange strengthen tax liability between countries, increasing transparency in global financial transactions. The Fiscalis program plays an important role in ensuring cooperation between the tax authorities of the European Union member states. Regulation (EU) 2021/847103 was a key document that updated the previous regulation and proposed new mechanisms to improve tax administration and tax authority cooperation. The Fiscalis 2021–2027 program has a budget of €269 million and aims to help Member States develop and manage trans-European tax systems and information technology. Thus, it is argued that the efficiency of the EU tax systems depends on the harmonization of legislation, international cooperation, efficient tax administration and a reliable judicial system, which ensures the financial stability of states and promotes economic growth and social development.

Further research will be related to determining the state of taxation and tax accounting in EU member states.

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