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**SYSTEM OF FUNCTIONING OF TAX ON LUXURY
IN DEVELOPED COUNTRIES**

Abstract. The article is dedicated to comparative analysis of the sumptuary tax in foreign countries. Analyzed the main parameters of the sumptuary tax in foreign countries. Great attention is paid to necessity for introduction of this tax in the Kazakhstan territory. The main problems of the introduction of the sumptuary tax in Kazakhstan are observed. The experience of introducing a luxury tax is available in the United States and Japan, but later it was considered expedient to abolish it. The luxury tax has also been abolished in Ireland, Austria, Finland, Germany, Denmark, and Luxembourg. In general, in developed countries they prefer to replace the luxury tax with other instruments of fiscal policy, being aware of its imperfection. Building an effective tax system and changing tax laws by introducing new taxes is extremely difficult. It requires a deep economic analysis of the prospects for the introduction of such a tax and the possible consequences.

Keywords: income, law, tax, luxury tax, taxation, real estate, luxury goods, vehicles.

A luxury tax is a taxation of items whose consumption indicates wealth or relative prosperity. According to the method of collection, this tax is direct, since it is paid directly by the subjects from the property or additional income of the taxpayer. Usually they are levied on individuals who have luxury items in their personal use. In some countries, this tax is progressive (the greater the value of the object of taxation, the greater the amount of tax). The rates are differentiated depending on the purpose of introducing this tax by the state; this is explained by economic policy, inflationary expectations, growth or decline in GDP, economic growth rates, budget deficit, social stratification of society, etc. The main question regarding the subject of tax: what is a luxury? It is worth noting that various luxury items can be taxed, such as real estate, vehicles, jewelry and so on. In this regard, it is most interesting to consider the experience of applying the luxury tax in foreign countries.

Forms of taxation "luxury" and "overconsumption". The presence of social inequality and the objective need to equalize the socio-economic situation of various segments of the population leads to the fact that periodically attempts are made to introduce a luxury tax. At the same time, as practice shows, the taxation of luxury goods and "extra" incomes of individuals can take various forms. The forms of taxation "luxury" and "overconsumption" rightly include:

- Property taxation of individuals in the form of mandatory one-time or regular payments related to the acquisition of objects or possession of objects that fall under the category of "luxury";
- Indirect tax collection when purchasing certain goods;
- Progressive tax on personal income;
- A separate, specially introduced luxury tax, which is a collection of fees for objects of consumption, carrying information about the relative prosperity or wealth of their owner.

The presence of social inequality leads to the search for various ways to solve the problem, including tax policy instruments, one of which is the introduction of a luxury tax. The paper grouped the forms of taxation of "over-consumption" and "excess" incomes of citizens, reviewed examples of foreign experience, followed by comparing the positive and negative effects of tax practices of foreign countries, analyzed domestic laws on luxury tax and the reasons for their rejection.

It should be noted that in those countries where the luxury tax exists or is intended, it is local in nature and, as a rule, is tied to specific situations. Thus, in Italy, a similar tax was imposed by the governor of Sardinia and concerns the taxation of owners of mega yachts. Rationale - these boats are harmful to the environment. The estimated luxury tax should affect owners and vacationers arriving at the ports of Capri and Taormina on yachts that are longer than 14 meters; in Otranto (Apulia region) - those who own non-primary housing. In other resort regions of Italy, taxation of super-power jeeps of certain brands is expected, the emissions of which have a negative impact on the state of the air environment.

The most successful, regarding the luxury tax, is considered a solidary tax on wealth, adopted in France in 1982. It is charged to tax residents. All assets of a citizen, including property (for example, even real estate registered abroad), bank accounts and securities are subject to taxation. At the same time, the state of the taxpayer must exceed a certain threshold (1.3 million euros for 2013). Thus, when the value of a citizen's property is from 1.3 million euros to 3 million euros, the tax rate will be 0.25%. Over 3 million euros - 0.5%. The taxpayer is allowed to independently calculate the value of his property, but to make a mistake when declaring can be no more than 30%. Thus, for example, in 2012, more than three billion euros was received in the French budget.

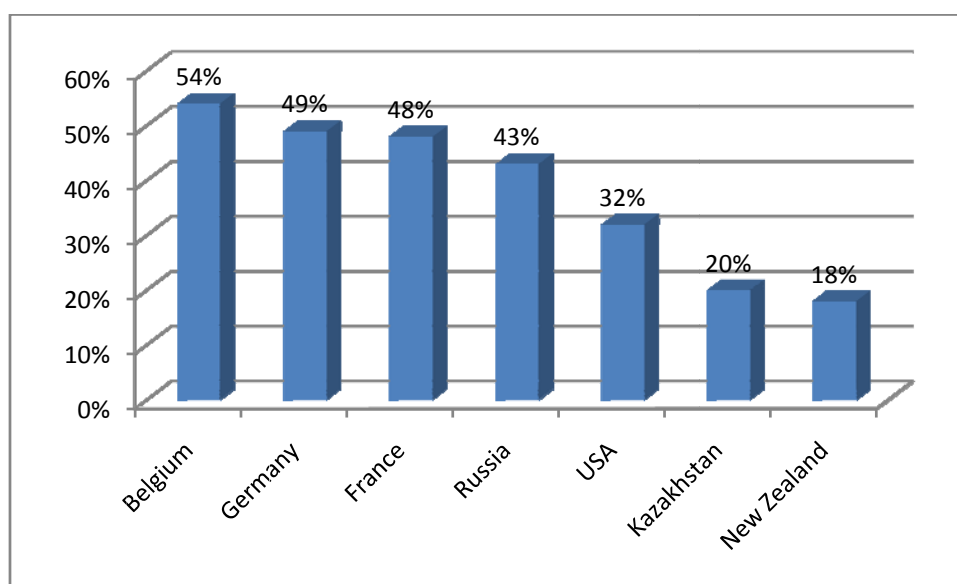


Figure 2 - Taxes on citizens in the world

As we can see, the Belgian authorities take 54% of their income from the population.

It is worth noting that France is one of the countries with the most draconian taxes for millionaires. Therefore, in 2012, the newly elected President Francois Hollande initiated the introduction of a 75 percent tax on excess income for 1 million euros. In his opinion, this was the only opportunity to patch holes in the state budget, support the country's financial system that was shaken, and contribute to the establishment of social justice [2]. Despite the fact, that in France there is already a rather big income tax for individuals - 41%. However, at that time this tax was not adopted.

Under the new proposed scheme, which entered into force on December 29, 2013, 75 percent tax is now paid by all enterprises paying their employees' salaries in excess of 1 million euros. The tax fell on individuals whose annual income exceeds a specified amount. In addition, the tax applies to professional football clubs that previously actively spoke out against the introduction of the tax and even staged a strike. According to representatives of clubs, France risks losing many high-class players, whose salaries exceed one million euros per year [3]. 75 percent tax is a temporary measure. It is introduced for two years. According to the calculations of the Ministry of Economy, the tax should bring to the state treasury in 2014 260 million euros, and in 2015 - another 160 million euros [4].

The UK is the first country in the world whose government imposed a tax on super-profits (1915), which later became the basis for applying the luxury tax to individuals.

In the UK, the equivalent of a luxury tax is Stamp Duty on expensive real estate, which is paid when you buy it. The tax rate depends on the value of the purchased object, a progressive rate: 1 percent for real estate worth 125–250 thousand pounds, 3 percent if it costs 250-500 thousand pounds, 4 percent for objects more expensive than 500 thousand pounds.

Property owners worth more than a million pounds annually give the state 5%. In the future, it is planned to increase the rate to 7%. In addition, the authorities intend to seriously tighten the supervision of evasion from paying stamp duty [5].

Thus, it is impossible to call such a taxation a luxury item a pure luxury tax, but it is clear that in the UK there is a special taxation system for a special segment - the rich.

As an example, Table 2 shows some of the parameters of income taxation and the level of corruption in different countries.

Table 1 - Income tax in different countries in 2014

Country	The level of corruption. Place in the ranking * 2014 y.	Rates NDFL%	Maximum rate for income over, RUB / year (month) (at the rate of 06.26.14) «Flat scale»
Russia	127	13	
USA	19	0-39,6	13.450.000 (1.120.833)
Great Britain	14	0-50,0	8.700.000 (725.000)
Germany	12	14-45,0	11.533.000 (961.083)
France	22	5,5-41,0	6.955.000 (579.583)
Netherlands	8	5,85-52,0	2.576.000 (214.666)
Israel	36	10-50,0	8.116.000 (676.333)
Japan	18	5-40,0	5.976.000 (498.000)
Brazil	72	7,5-27,5	784.700 (65.392)
India	94	10-30,0	559.000 (46.583)
China	80	3-45,0	432.800 (36.067)

For example, the luxury tax in the United States, introduced in 1991, was eliminated two years later. The demand for luxury goods was, as economists put it, elastic, and their production was not. For example, consumers began to go to rest on the coast of Panama, where the yachts bought there moored. At the same time in Florida, 13 thousand employees of the shipbuilding industry were left without work.

The tax on expensive cars kept in the United States lasted until 2005. In 2009, it was proposed to introduce a luxury tax on expensive aircraft (from 500 thousand dollars), yachts (from 200 thousand dollars), cars (from 60 thousand dollars) and jewels (from 20 thousand dollars). However, despite the fact that the US economy was experiencing the worst recession after the 30s, the law was not passed.

According to Forbes rating, the strictest tax regime exists in France. For example, the maximum income tax rate there is 52%. For comparison: in Russia the rate is 13%, in Belgium it reaches 50%, in Finland - 31%, in Bulgaria - 10%, and in Qatar and the UAE this tax does not exist at all.

The luxury tax in China has long been a source of significant revenue for the Chinese government. According to 2011, China accounted for up to 27% of the turnover of the luxury goods market in the world. In 2010, the government earned \$ 188 billion on luxury taxes alone, which is 78% of all central government spending.

In China, luxury taxes apply to any goods that can be formally classified as luxury goods. This is an expensive watch, and perfumery, and clothing, and wine, and electronics. The official single tax rate is 15%, but in fact, goods in mainland China are 45% more expensive than in Hong Kong, 51% more expensive than in the US, and 72% more expensive than in France. In addition, property tax was introduced. First of all, to fight the investment bubble. 10-15% of the treasury must give those who resell the house, buying it less than two years ago. The measure works well in Taiwan.

The term "luxury tax" also includes various duties: import, VAT and consumption tax. Tax rates depend on the type of product. For example, for luxury cosmetics or perfumes import duty can reach 50%, VAT - 17% and consumption tax - 10%. This is much higher than in other countries of the world.

As a result, many Chinese consumers are trying to purchase similar products abroad. Thus, at present, up to 80% of the so-called luxury the Chinese outside of China acquire goods. In other words, the Chinese spend four times more on luxury goods abroad than at home. It is obvious that it is much more profitable for the Chinese to buy luxury goods abroad. In Europe alone in 2012, Chinese tourists spent more than 55 billion dollars to purchase luxury goods.

Awareness of this problem leads to lower luxury taxes in order to attract Chinese consumers back.

The simplest and most obvious solution in this case is to reduce taxes. In addition, not only for salary, but also others. Do not be afraid of reducing the budget revenues, because the result is likely to be completely different.

It is the progressive income tax scale and its normal administration that should be the main tools in the fight against illegal enrichment and corruption.

However, the luxury tax in many states had a difficult history: the tax was often abolished as quickly as it was introduced. At the same time, the reasons for such actions were not only economic in nature, but also had a political tint. To get a real estimate of the value of luxury objects in a country where a stable shadow economy prevails, a stable level of corruption will be very difficult. Moreover, abroad, the main way to avoid paying tax on expensive real estate, still used in many countries, is to underestimate the official value of the property being acquired. Therefore, the option of pegging the tax to the estimated value of a luxury item is not optimal.

Thus, when calculating the tax on the possession of expensive real estate, inevitably, there will be technical and organizational difficulties associated with conducting a qualified assessment of the value of real estate.

On the other hand, despite the fact that today there is some understanding of the valuation of the property, the question of who will evaluate it remains open.

Thirdly, one of the main dangers of this fiscal measure is that it will be more often applied to the middle class, and not to billionaires with super profits. The middle class practically does not use offshores, does not register property in the jurisdiction of other countries, does not use other schemes of ownership of expensive property. At the same time, almost every middle class representative has a large apartment, a country house, and an expensive car. They also will get under the taxation first. In addition, people can afford to buy expensive real estate or transport through loans.

Fourthly, the big doubts are raised by the question of how this tax will be administered.

Should every person pay such a tax whose financial condition will be legally recognized as large enough or will the tax be paid on the purchase of super expensive luxury items, such as helicopters, yachts, expensive real estate, jewelry, etc.? Both approaches have their pros and cons.

Building an effective tax system and changing tax laws by introducing new taxes is extremely difficult. It requires a deep economic analysis of the prospects for the introduction of such a tax and the possible consequences. At present, the existing tax mechanism is already in force. Undoubtedly, it has significant reserves, primarily in the area of tightening tax administration, including large taxpayers, the use of transfer pricing, reducing the possibility of misuse of tax benefits, etc. The identification and use of these reserves can give a much higher fiscal effect than imposing a luxury tax, and will promote the principle of fair taxation.

Thus, analyzing the effectiveness of applying the luxury tax in foreign countries, it can be noted that the largest number of budget revenues comes from the imposition of expensive real estate. There, this system has been working for a long time and is well tuned. In our country there are certain difficulties: there is no clear definition of the concept of "luxury", the list of items falling under this concept is not clear; The mechanism for imposing luxury goods is not completely worked out, the calculation of the tax base is not clear.

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СИСТЕМА ФУНКЦИОНИРОВАНИЯ НАЛОГА НА РОСКОШЬ В РАЗВИТЫХ СТРАНАХ

Аннотация. Статья посвящена системе функционирования налога на роскошь в развитых странах. Проанализированы основные параметры налога на роскошь в зарубежных странах. Большое внимание уделяется вопросу необходимости введения данного налога на территории Казахстана. Опыт введения налога на роскошь имеется в США и Японии, однако позже было признано целесообразным отменить его. Налог на роскошь был отменен также в Ирландии, Австрии, Финляндии, Германии, Дании, Люксембурге. В целом, в развитых странах предпочитают заменять налог на роскошь другими инструментами фискальной политики, осознавая его несовершенство. Построение эффективной системы налогообложения и изменение налогового законодательства путем введения новых налогов - дело крайне сложное. Оно требует глубокого экономического анализа перспектив введения такого налога и возможных последствий.

Ключевые слова: доход, закон, налог, налог на роскошь, налогообложение, недвижимость, предметы роскоши, транспортные средства.

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ДАМУ МЕМЛЕКЕТТЕРДІҢ ЛЮКСУРИТТІК САЛЫҒЫНЫҢ ФУНКЦИЯСЫ ЖҮЙЕСІ

Аннотация. Мақалада дамыған елдердегі сәнді салықтың жұмыс істеу жүйесіне арналған. Шет елдерде молшылыққа арналған салықтың негізгі параметрлерін талдаңыз. Қазақстанда салықты енгізу қажеттігіне көп көңіл бөлінеді. Сәнді салықты енгізу тәжірибесі Құрама Штаттарда және Жапонияда қол жетімді, бірақ кейінірек оны жоюдың орынды деп саналды. Сәнді салық Ирландия, Австрия, Финляндия, Германия, Дания, Люксембургте жойылды. Тұтастай алғанда, дамыған елдерде олар салықтық салықтың басқа да құрал-дарымен алмастырғысы келеді, бұл оның жетілмегендігін біледі. Тиімді салық жүйесін құру және салықты жаңа салықтар енгізу жолымен өзгерту өте қиын. Мұндай салықты енгізудің ықтимал салдары мен ықтимал салдарларын терең талдау қажет.

Түйін сөздер: табыс, заң, салық, сәнді салық, салық салу, жылжымайтын мүлік, сәнді тауарлар, көлік құралдары.

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