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# The Direction of Reforming the Tax System on the Basis of the Scientific Systemonomic Author's Model: Nalogonomy

*Irina A. Zhuravleva*

## Abstract

The article discusses the practical significance of the application of the Periodic System of Special Laws of Nalogonomy (PSSLN) on the basis of one of the laws, the law on "Manageability of Energy Information of Nalogonomy." The study was based on theoretical aspects and practical conclusions of the relationship and interdependence of indicators of the dynamics of gross domestic product, tax revenues to the budget system of the country, and the tax burden on the basis of the correlation-regression method. The philosophical principles of nalogonomy, which determine the hierarchy of the laws in the model of the evolutionary development of the tax system proposed by the author, are considered. The author focuses on the need to reorient the functioning of the tax system from the fiscal to stimulate economic development, to address social issues in society. The existing disproportion in the tax system manifests itself in its various forms and types as inconsistencies in its composition, content and dynamics, and elements, which causes uneven tax burdens on its various participants. At this stage of development of the state, the tax system needs a reorientation of interests, and then the result can surpass and drive the forecasts and expectations, both economic and social.

**Keywords:** taxes, tax system, nalogonomy, laws, systemonomy, tax system development, tax system evolution

## 1. Introduction

The tax system of any country is an important tool for adjusting the state of its socioeconomic sphere, investment activity, development of industries, and structural improvements in the economy due to the ability to influence the proportions of the distribution of national income. The effectiveness of the tax system depends on the construction of a functional-effective model of its development, both in economic (stimulating business development) value and in fiscal (withdrawing a portion of income to the budget system of the country). In this regard, it seems appropriate to study the imbalances of the existing tax system in order to identify problems of building a tax system.

The process of reforming the tax system of the country to a higher level of functioning has a constant tendency to improve, which has an important financial and economic importance and a relevant social component.

Indicator	Year					
	2012	2013	2014	2015	2016	2017
The ease of paying taxes in the Russian Federation (rank/number of countries in the ranking)	102/183	64/185	56/189	49/189	47/189	49/190
Number of tax payments	9	7	7	7	7	7
Time spent on tax liabilities	290	177	177	168	168	168
Total tax rate (%)	46.9	54.1	50.7	48.9	47	47.4
Source: Compiled from the World Bank and PwC.						

**Table 1.**  
*Indicators and positions of Russia.*

The tax system of the state is one of the control vectors in the structure of the country’s economic system. The tax system is an integral part of the national economy, the effective functioning of which has a significant impact on its sustainability, especially in a recession, when the possibilities for using alternative taxes by the state to accumulate financial resources are limited. The current dilemma is sustainable development of the tax system, provided by the influence of the tax system on the development of the economy or through institutional economics in its potential. The considered scientific dilemma about the potential for the tax system to become more attractive to taxpayers and as progressive as possible at budget levels for the state is relevant.

At the present stage of development of the tax system, traditionally take into account the value of three indicators of its effective functioning:

- The number of tax payments
- The time spent by companies on the fulfillment of tax obligations
- Total tax rate.

**Table 1** shows selected indicators and positions of Russia in the ranking of Paying Taxes and Corruption Perception Index in 2012–2017.

Analyzing the indicators of **Table 1**, the tax system of the country can be characterized as a system that is in a consistent development, with a positive direction. But these data do not reflect the influence on the development of the economy. Studies of the potential and real impact of the tax system through tax regulation measures on the dynamics of economic growth are relevant today for the polemical discussion of modern economics.

## 2. Model of improvement of the tax system

### 2.1 Study of the periodic system of special Laws of Nalogonomy

This chapter invites the scientific community to consider the development of the tax system and its elements on the basis of a systematic approach, namely, the “Periodic System of Special Laws of Nalogonomy” (hereinafter referred to as PSSLN), compiled and opened by the author in 2017 [1].

It should be noted that in essence in the problem under consideration, the author applies. *The Systemonomic approach and the method*, since the tax system is the brainchild of systemonomy. "Systemonomy is a scientific tool for motivating the cosmic, spiritualized world outlook of humanity. The systemonomy is the next evolutionary step of comprehending the world system" [2].

The dilemma is relevant: the influence of the tax system on the development of the economy or institutional economy in its potential ensures the sustainable development of the tax system. By its general structure, construction principles, and the list, the Russian tax system basically corresponds to taxation systems operating in countries with market economies.

By M.V. Romanovsky and O.V. Vrubleva, the tax system is defined as "the totality of taxes, principles, forms and methods for their establishment, change and cancellation, payment and application of measures to pay them, tax control, as well as prosecution and liability for violation tax legislation"; V.G. Panskov adheres to a similar point of view, and he attaches great importance to the study of fundamental theoretical and practical problems of taxation, including the composition of payments included in the tax system and the status of customs duties [3].

L.I. Goncharenko gives the following definition of the concept of "tax system": it is a system of economic and legal relations implemented in the aggregate of taxes paid and levied in the state; rights and obligations (competencies) of state bodies of power and administration in the field of taxes; actions of a set of authorized (specialized) bodies in the tax sphere [4]. The scientific dilemma under consideration about the potential for the tax system to become more attractive for taxpayers and as progressive as possible at the budget levels for the state is relevant. Changes in tax legislation are aimed at increasing the efficiency of legal regulation of tax relations, are focused on "preventing any increase in the tax burden on the economy," and are also called on "to ensure the stability of the tax system and increase its attractiveness for investors," as indicated in the document "Basic directions of the tax policy of the Russian Federation for 2016 and for the planning period of 2017 and 2018." In a similar document, but already for the period 2020 and for the planning period 2021 and 2022, the goal was set to "create comfortable conditions for the voluntary and timely payment of taxes and other payments."

The indicators characterizing the efficiency of the tax authorities within the country include the following: level of tax collection in the territory; reduction in tax debt to the budget; the share of taxpayers with the ability to access via communication channels and the Internet; and a number of others. But the fact of influence on economic development does not reflect these data. Studies of the potential and real impact of the tax system through tax regulation on the dynamics of economic growth are relevant today for a polemic discussion of modern economic science. However, questions of a philosophical nature are not considered by the scientific community, and current issues of finding an effective model of the tax system in the country are not considered enough; they have a narrow focus on the elements of the system or its subsystem: towards either improving the quality of administration or increasing the tax burden by raising tax rates and the introduction of new payments in the second part of the tax code of the country, the change in budget redistribution of tax amounts (interest rates). For this period, there is no systematic, holistic approach to reforming the tax system.

We subject the taxation system to a comparative analysis with previously developed various systems. One of them is the General Theory of Systems (GTS) of academician Yu. A. Urmantsev (GTSU) [5]. This system is the most developed in the framework of GTSU and allows you to analyze the tax system in terms of system integrity. Systemological analysis involves the analysis of the presence of all components of the system, namely:

1. Goals
2. Elements
3. Unity of connections between elements
4. Composition

When studying taxes and the tax system, the systematic approach itself does not receive enough attention in the specialized literature [3].

Formed and entered into force on January 1, 1992, the Russian tax system was built on principles unconnected into a single whole, the most important of which were the following:

- Equal rights of all taxpayers, including the provision of tax benefits and protection of economic interests.
- Differentiation of rights to introduce and levy taxes between different levels of the government.
- Single taxation.
- Granting broad powers to executive authorities in interpreting the norms of tax laws and in establishing a number of tax elements, including tax rates and others [6].

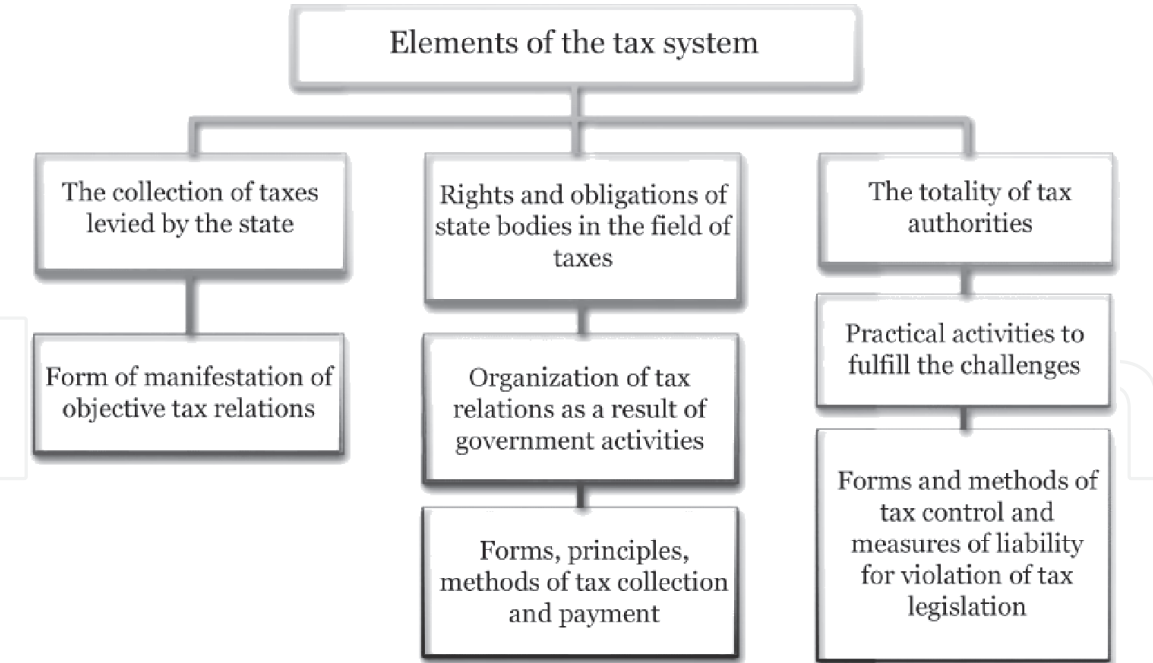
To date, a substantial basis has been created to complete the formation of the country's tax system. Having gone a long way of reforming, the tax system has become more structured, a double interpretation of the concept of "tax law norm" has been eliminated, the latest information technologies are used in tax control measures, etc. Today we can talk about the stage of completion of the tax reform [6].

The tax system has its purpose and its elements. The purpose of the tax system is to mobilize tax revenues and other obligatory payments into the budget system. Elements of the tax system are shown in **Figure 1**.

However, we see that the two necessary components of the scientific concept of "system" according to GTSU are not formed. Namely:

- The composition of the rules of tax law does not have a clear systemic nature, which is expressed in the many explanations of the Ministry of Finance of the Russian Federation or the Federal Tax Service of the Russian Federation and the recommendations, changes, or amendments to the tax code of the Russian Federation, etc.
- The unity of the bonds of the elements is not determined by the ratios of their energy content through a single operator  $C_e$  (constant evolutionary step,  $C_e = 0.417897328$ ) [7].  $C_e$  shows the optimum amount of energy needed to form a new law. The modern tax system does not use this universal meter, which is confirmed by the lack of socioeconomic justification for the adoption of a law and amendments to the norms of tax law, and not all laws in the legal tax field carry a creative-creating motive.

So, the development of the tax system does not meet all the basic provisions of GTSU. This sets us the task of detecting the missing components for building the sphere of taxation as a system.



**Figure 1.**  
*Elements of the tax system.*

At this stage of reforming the tax system, there is a tendency that the system is improving itself more in terms of tax administration, but not in terms of changing types of taxes, reforming tax bases, other elements of taxes, and the system as a whole. There is no systematic approach to achieving the tax system of its higher socioeconomic potential. The highest potential of the system is the integrated sum of all the capabilities of the system aimed at maximizing its self-disclosure and self-realization in achieving its mission [2]. The tax system, having both a fiscal function and a regulatory, distribution function, can and should perform a stimulating function at the present stage of economic development; perhaps this will be the system's entry into a new round of its evolutionary development.





The proposed author's model of nalogonomy was discovered relatively recently, in 2014. And at this stage, the author conducts a systemonomic analysis and develops a scientific evidence base for economic efficiency of the proposed model for improving the tax system.





Next, we look at the abstract evolution of the tax system in a positive way. Based on the analysis of **Table 2** "Table No. XVII" "Periodic System of Special Laws of Nalognomy" [8], compiled on the basis of "Periodic System of General Laws of the World," opened by academician N.V. Maslova in 2005, which, being a single interconnected system, are manifested in all phenomena, systems of the World: economic, social, scientific, financial, educational and others, are projected onto society, people and processes of cognition, shows the evolutionary path of development of the tax system according to the levels of being and a group of laws.

There are two system analyses to consider the identified problem.

The first is a systemological approach, which implies an analysis of the presence of all the components of the system, and in particular the tax system, and these are its goals, elements, the unity of relations between elements, and composition.

The second (the author proposes to consider it) is a systemonomic one, including the universal laws of the world, the general laws of cognition and comprehension of the world, the general laws of human society, the goal (the program of the purpose of the functioning of the system), elements of the system, and the unity of relations between elements of the system and composition of the system. The modern tax system is based on the first system analysis [9].

Evolution principles	Levels of existence	Groups of special laws							
		A Before the tax period	B Elements	C Energy	D Information	E Self-organization	F Evolution	G System hierarchy	H Highest Potential
Unity and infinity	Highest Potential  7.	Unity and infinity of the highest potential of precedence nalogonomy	Unity and infinity of the highest potential of the elements of nalogonomy	Unity and infinity of the highest potential of energy of nalogonomy	Unity and infinity of the highest potential of information of nalogonomy	Unity and infinity of the highest potential of self-organization of nalogonomy	Unity and infinity of the highest potential of evolution of nalogonomy	Unity and infinity of the highest potential of hierarchy of nalogonomy	Unity and infinity of the highest potential of nalogonomy
Structural and functional consistency	Hierarchy  6.	Structural and functional consistency of hierarchy of precedence of nalogonomy	Structural and functional consistency of hierarchy of elements of nalogonomy	Structural and functional consistency of hierarchy of energy of nalogonomy	Structural and functional consistency of hierarchy of information of nalogonomy	Structural and functional consistency of hierarchy of self-organization of nalogonomy	Structural and functional consistency of hierarchy of evolution of nalogonomy	Structural and functional consistency of hierarchy of systems of nalogonomy	Structural and functional consistency of hierarchy of the highest potential of nalogonomy
Variability	Evolution  5.	Variability of evolution of precedence of nalogonomy	Variability of evolution of elements of nalogonomy	Variability of evolution of energy of nalogonomy	Variability of evolution of information of nalogonomy	Variability of evolution of self-organization of nalogonomy	Variability of evolution of nalogonomy	Variability of evolution of hierarchy of the system of nalogonomy	Variability of evolution of the highest potential of nalogonomy
Self-organization	Composition of the system  4.	Self-organization of composition of the system of precedence of nalogonomy	Self-organization of composition of the system of elements of nalogonomy	Self-organization of composition of the system of energy of nalogonomy	Self-organization of composition of the system of information of nalogonomy	Self-organization of composition of the system of self-organization of nalogonomy	Self-organization of composition of the system of evolution of nalogonomy	Self-organization of composition of the system of hierarchy of the systems of nalogonomy	Self-organization of composition of the system of the highest potential of nalogonomy

Evolution principles	Levels of existence	Groups of special laws							
		A Before the tax period	B Elements	C Energy	D Information	E Self-organization	F Evolution	G System hierarchy	H Highest Potential
Controllability	Information (energy information)  3.	Controllability of energy information of precedence of nalogonomy	Controllability of energy information of elements of nalogonomy	Controllability of energy information of energy of nalogonomy	Controllability of energy information of nalogonomy	Controllability of energy information of self-organization of nalogonomy	Controllability of energy information of evolution of nalogonomy	Controllability of energy information of hierarchy of systems of nalogonomy	Controllability of energy information of the highest potential of nalogonomy
Sufficiency	Energy  2.	Sufficiency of energy of precedence of nalogonomy	Sufficiency of energy of elements of nalogonomy	Sufficiency of energy of nalogonomy	Sufficiency of energy of information of nalogonomy	Sufficiency of energy of self-organization of nalogonomy	Sufficiency of energy of evolution of nalogonomy	Sufficiency of energy of hierarchy of systems of nalogonomy	Sufficiency of energy of the highest potential of nalogonomy
Necessity	Elements  1.	Necessity of elements of precedence of nalogonomy	Necessity of elements of nalogonomy	Necessity of elements of energy of nalogonomy	Necessity of elements of information of nalogonomy	Necessity of elements of self-organization of nalogonomy	Necessity of elements of evolution of nalogonomy	Necessity of elements of hierarchy of systems of nalogonomy	Necessity of elements of the highest potential of nalogonomy
Evolutionary - cyclic initiation	Precedence  0.	Evolutionary-cyclic initiation of precedence of nalogonomy	Evolutionary-cyclic initiation of precedence of elements of nalogonomy	Evolutionary-cyclic initiation of precedence of energy of nalogonomy	Evolutionary-cyclic initiation of precedence of information of nalogonomy	Evolutionary-cyclic initiation of precedence of self-organization of nalogonomy	Evolutionary-cyclic initiation of precedence of evolution of nalogonomy	Evolutionary-cyclic initiation of precedence of hierarchy of systems of nalogonomy	Evolutionary-cyclic initiation of precedence of the highest potential of nalogonomy

**Table 2.**  
*Table No. XVII: Periodic system of special Laws of Nalogonomy.*

The motivation of the author's proposal for the use of PSSLN is that, for the above reason, we cannot judge the quality of the evolution of the tax system in nature and society, in the worldview, and in the socioeconomic and financial orientation. This is the reason that does not allow the modern tax system to build harmonious relations between the state and taxpayers, the business community. The goal vector is not aimed at constructive comprehension of the universal laws of the world, human society, and knowledge/comprehension. Therefore, in the most general understanding of this situation, the existing tax system focuses only on fiscal policy, on the fragmentation of knowledge about the world, economic processes, and financial flows; there is no single core, the state axis of rotation, which has a creative-creative vector of direction. Shifting the tax burden on the final consumer (state citizens), increasing the basic VAT rate from 18 to 20%, introducing a tax on the self-employed population, increasing the tax base on property taxes for individuals (cadastral value of land, property), and a number of other economically unjustified fiscal measures lead to a serious imbalance in the country's economy: the profitability of citizens decreases, the purchasing power of the population decreases, the number of unemployed increases, stratification in society occurs, social insecurity is growing, and business confidence in the existing system of both public administration and taxation is falling.

For the aforementioned reason, the author offers a systematic model of the development of the tax system based on the systemonomic approach, which has the ability to determine the structure of the tax system, its orientation quality (social or fiscal), the role of the tax system in the socioeconomic evolution of the state. The considered periodic system of laws of nalogonomy is systemonomic and acts as the scientific basis, the basis and matrix for the implementation of systemonomic analysis. Before the publication of the periodic system of laws of nalogonomy, this innovative analytical approach was impossible, precisely because of the lack of a scientific basis for it.

The rationale for the systemonomy of the "Periodic System of Special Laws of Nalogonomy" is as follows.

The taxation process is a system. Upon closer examination, taxation mechanisms are based on the known or unknown universal laws of the world. In fact, in the process of comprehension, it is precisely the laws of the general that are studied through the knowledge of their particular manifestations. Thus, the construction of the tax system and its further development in the special financial or general sphere (socioeconomic) leads to the need to comprehend the relationship with other systems of laws. For example, the knowledge of economic laws as a system is in contact and cannot do without systems of financial laws, laws of mathematics, and statistics. The laws of taxation are impossible without the laws of knowledge both inside and outside the system itself.

The Periodic System of Special Laws of Nalogonomy is a holistic system, as it covers the entire system of laws and principles of construction and functioning of the tax system. Using separate laws in isolation from others is impractical, since such a one-sided judgment can lead to erroneous conclusions and dire consequences, which we can clearly see on the example of the destruction of the ecological system of our planet as a result of unilateral consumer approaches to solving socio-production and personal problems.

The author has already considered the concept of nalogonomy in a number of scientific works and is now preparing to publish a scientific article on noonomy as the main, fundamental system for the development of the tax system. Nalogonomy is a scientific system that studies the self-organizing structural and functional composition of primary elements of taxation in order to create, develop, and evolve a country's tax system [10].

Consider the concept of tax—this is a mandatory, individually gratuitous payment levied on organizations and individuals in the form of alienation of their money ownership, economic management, or operational management of funds in order to financially support the activities of the state and municipalities. The concept of nomology (Greek *Nomos*, law) is the study of laws. It considers the essence, definition, characteristics, applicability, and ability to work with natural laws. Earlier, we considered systemonomy as a science of building and functioning a system of laws, so it is necessary to consider a large-scale tax, since for calculating any tax, its elements, an administration system and a tax right field, and a number of other elements that create a taxation system are necessary.

The tax system also includes the principles of the establishment, introduction, and termination of local and regional taxes; the grounds and rules for the emergence, change, and termination of the duties of certain persons to pay taxes and fees; the procedure for the performance of these duties; rights and obligations of participants in relations arising in the taxation system (taxpayers, tax authorities, etc.); liability for violation of tax laws; forms, types, and methods of monitoring compliance with tax legislation; and information subsystem of the tax system (notices, tax service website, etc.) [11].

It is necessary to say that the derivative of the tax system, at the beginning of its formation, is a tax policy, and this is a system of measures undertaken by the state in the field of taxes and taxation on the basis of a combination of economic, financial, and legal measures of the state to form the country's tax system in order to ensure state needs [12].

The concept of “system” is “a whole made up of a number of interacting elements, each of which or their simple sum does not possess the whole complex of qualities that a system possesses, i.e. the system is emergent in relation to any of the elements that leave it, and therefore it is richer in the choice of means of evolutionary development” [13]. Nalogonomy in its scientific basis represents the science of the evolution of the tax system from the perspective of a scientific systematic approach.









For easier understanding it is necessary to mention that the levels of existence (stages of taxation system development) are a complex of increasingly complicating levels of existence in the material world (its energy base); in the periodic system of the laws, they are the following:

- 0 – Precedence.
- I – Elements.
- II – Energy.
- III – Information.
- IV – Structure of the system.
- V – Evolutionary dynamics of the systems.
- VI – Hierarchy.
- VII – Highest potential system [13].

Philosophical principles of nalogonomy define and guide the hierarchy of the location of the laws in the periodic system of specific laws of nalogonomy, which were considered by the author in the article “Nalogonomy - the doctrine of the evolution of the tax system” [10].

These principles are as follows:

1. The principle of evolutionary-cyclic initiation.
2. Principle of necessity.
3. The principle is sufficient.

Evolutionary principles	Levels of being	Laws of nalogonomy elements
Unity and infinity	 Higher potential 7	A. The law of the embodiment of the highest potential elements of nalogonomy B. The law of destination components (elements) of nalogonomy C. The Law of Higher Potential for Nalogonomy Components
Structural and functional system	 Hierarchy 6	A. The Law of the Hierarchy of Higher Potentials of the Components (Elements) of Nalogonomy B. The Law of the Hierarchy of Destinations Higher Potentials of the Components (Elements) of Nalogonomy C. The law of the hierarchy of components (elements) of nalogonomy
Variability	 Evolution 5	A. The law of evolutionary-cosmic systemic complication of the components (elements) of nalogonomy B. The law of the necessity of the emergent qualities of the components (elements) of nalogonomy C. The law of dynamic variability of the components (elements) of nalogonomy D. The law of conservation of evolutionarily mature structural-functional components (elements) of nalogonomy
Self-organization	 System composition 4	A. The law of self-organization of the components (elements) of nalogonomy B. The law of genetic potential of the components (elements) of nalogonomy C. The law of individual choice of components (elements) of nalogonomy D. The law of self-organization of the components (elements) of nalogonomy in the social system of society E. The law of conformity of the components (elements) of nalogonomy to the evolutionary level of organization of the functioning of the tax system
Manageability Sufficiency	 Information (energy information) 3  Energy 2	A. The law of energy information management components (elements) of nalogonomy B. The law of genetic asymmetry of the components (elements) of nalogonomy C. The law of choosing the direction of development of energy information of nalogonomy D. The law of increasing nalogonomy potential E. The law of wave resonances in nalogonomy A. The law of sufficiency of interaction of elements of nalogonomy B. The law of interaction between the creative and stimulating energy of the components (elements) of nalogonomy (the taxpayer and the state)
Necessities	 Elements 1	A. The law of the necessity of the elements of nalogonomy (the object of taxation, the base, the rates, the terms of payment, etc.)
Evolutionary-cyclic initiation	 Precedence 0	A. The law of evolutionary-cyclic initiation of nalogonomy elements

**Table 3.**  
*Table D: Energy information laws of nalogonomy.*

4. Principle of control.
5. Principle of self-organization.
6. The principle of evolutionary variability.
7. The principle of structural and functional hierarchy.

In the article “The direction of improving the tax system in the structure of the economy on the basis of the Periodic System of Special Laws of Nalogonomy” [9], the author considered in detail the laws of the elements of nalogonomy and explicated these laws using a systematic approach that was applied relatively recently in the field of taxation. The legal regulation of the tax accounting system in the framework of the first and second parts of the tax code of the country is evidence of this scientific postulate.

From a scientific point of view, a methodical system can be understood as a set of techniques and methods aimed at disclosing the integrity of difficultly oriented objects and identifying the relationship between its components. The tax system and its legal field is the interconnection and interdependence of elements, components, provisions both within the system itself and in its external interaction with the authorities in the country and various ministries and departments.

It should be noted that in the proposed model for the development of the tax system, the basis of which is the PSSLN, it is advisable to consider groups of special laws located along the PSSLN diagonal. Further, the author suggests to theoretically consider how the group and the components of special laws of information of nalogonomy function.

Further, in **Table 4** “Information components of nalogonomy,” the author reveals groups of laws, detailing the content of each, and establishes the rule of order for each law. Of the seven groups of laws, four will be considered. The scope of this scientific study does not allow to consider all 64 laws of the main and 154 groups of laws discovered by the author.

**Table 4** shows the explication of laws on the example of the detailed elaboration of four laws out of seven (see **Table 3**), giving an idea of the formation and development of the tax system in its proposed model as a doctrine of the evolution of the tax system. The following section will discuss the law “Manageability of Energy Information of Nalogonomy”—a cell in the PSSLN 3D consisting of the following laws:

- a. The law of information management of nalogonomy
- b. The law of energy informational bioresonances in the processes of nalogonomy
- c. The law of synchronization of energy information in nalogonomy
- d. The law of socioeconomic and financial determination of the choice of energy information of nalogonomy

From a scientific point of view, the fact that these laws act on the evolutionary path of development of the tax system is interesting. If we consider this law and a group of laws enlarged, then the laws reflect the influence of economic processes in society on the development of the tax system and its elements. Influence of information flows: intra-system (laws in the field of taxation, departmental letters,

Code General law and its content			Order rule
D0	Title	The law of the necessity of preceding the elements of energy information of nalogonomy	The rule of the structural-functional phase-cyclic transition of energy information of nalogonomy
	Content	The energy information of nalogonomy is preceded by the eight-phase evolution of each of its components: <ul style="list-style-type: none"><li>• Targets and programs</li><li>• Elements</li><li>• Relations of their unity (wave, rhythmodynamic bioresonance processes of receiving, processing, archiving, transmitting, and information)</li><li>• Law composition</li><li>• The need to synchronize information of nalogonomy</li></ul>	
D1a	Title	The law of the necessary elements of information of nalogonomy	The rule of the structural composition of energy information of nalogonomy
	Content	The necessary elements of energy information of nalogonomy are: <ul style="list-style-type: none"><li>• Their target programs of nalogonomy</li><li>• Subjects and objects of nalogonomy</li><li>• The relation of their unity, understanding, expressed by the synchronization of wave energy information resonances</li><li>• Law of the composition of nalogonomy, obeying which relations of unity of the law of synchronization of energy information are achieved</li></ul>	
D2a	Title	The law of sufficiency of genetic energy information of nalogonomy	The bioadminable energy rule of nalogonomy
	Content	Genetic energy information is sufficient to obtain adequate to nature, society, and the world of energy of nalogonomy	
D2b	Title	The law of sufficiency of asymmetric equilibrium energy information of nalogonomy	The rule of superiority of creative energy information overstimulating in nalogonomy
	Content	For the emergence and development of nalogonomy, enough interaction of socioeconomic and financial creative and stimulating asymmetrically balanced energy information	
D3a	Title	Information management law of nalogonomy	Management entity rule of nalogonomy
	Content	The development of nalogonomy is controlled by energy information: its presence or absence, sufficiency or deficiency, and quality and quantity	
D3b	Title	The law of energy information bioresonances in the processes of nalogonomy	The rule of energy information mechanisms of nalogonomy
	Content	Nalogonomy is carried out by means of energy information bioresonance processes of reception-processing-archiving-transmission of information signals (regardless of the forms: oral, written,	

Code	General law and its content		Order rule
		virtual, mediated by technical, artistic, religious means)	
D3c	title	The law of synchronization of energy information in nalogonomy	The rule of indication of bio-adequacy of communication in the process in nalogonomy
	Content	Nalogonomy arises and dynamically develops due to the process of wave synchronization of open biosocial systems, which is a method for indicating the bio-adequacy of the energy informational connection of all elements into the unified system of nalogonomy	
D3d	Title	The law of socioeconomic and financial determination of the choice of energy information of nalogonomy	The rule of structural-functional self-organization of nalogonomy
	Content	Nalogonomy selects, accepts, and transmits energy information, socioeconomic and financially deterministic and synchronized with the laws of the world	
D4a	Title	The law of self-organization of energy information of nalogonomy	Principle of information self-rule of nalogonomy
	Content	Nalogonomy arises and dynamically develops through self-organization of information and energy self-government: its languages, forms, dynamics, and goals	
D4b	Title	Biofeedback law (BFL) in nalogonomy	Self-indication rule in nalogonomy
	Content	Indication and control of the processes of nalogonomy by any of its participants is carried out by means of BFL—creating an individual image of nalogonomy, consistent with the goals, objectives, directions, dynamics, languages, and forms of the original and ideal information	

**Table 4.**  
*Information components of nalogonomy.*

instructions, orders, etc.) and external system (economic, geopolitical, social, etc.). Synchronization and synergy effect from the interaction and influence of tax law norms established in the state with economic processes. It reveals the dependence, direct and indirect, between the growth of GDP and the positive (negative) dynamics of tax revenues in the country’s budget system. Some of these questions will be covered in the next section.

**2.2 Practical application and scientific significance of the law “controllability of energy information of nalogonomy” of PSSLN**

The tax system is of paramount importance in connection with the need to achieve a balanced development of the regions of the Russian Federation, addressing issues of social justice, leveling existing disparities, preserving the integrity and competitiveness of the state and its economic security, and solving tactical and strategic tasks. The tax system is the basis for the regulation of macroeconomic processes and the implementation of the financial and economic policy of the state. According to many researchers, taxes can change the investment activity of a

business, solve social problems of the society, implement structural changes in the economy, and maintain the necessary pace of its development. Taxes from the means of raising state revenues were transformed into a regulator of the reproduction process, mediating the pace, conditions, and proportions of the economy. Many socioeconomic problems of the society are mediated by the state of the tax system.

The role of the tax system in the distribution of public goods and resources that activate certain forms of socioeconomic dynamics should be noted. These processes are important from the point of view of the basis of the formation of investment potential in the business environment and the formation of demand from individuals, which contributes to economic growth and quality of life.

Noting the essence of the tax system as a state institution, many scientists point to the need to harmonize the priorities of its development with the strategic guidelines of the state and society, which requires the improvement of its individual elements and the system as a whole.

Numerous studies of the economic situation in the country indicate that the current tax system of Russia is a factor hindering the activation of the potential of regional economies. Since 2019 the rate of value added tax was increased from 18 to 20%, which affects the inflationary process. In addition, excise taxes on excisable goods, in particular on alcohol and cigarettes, were increased by 10%. The most sensitive was the increase in fuel rates, since the movement of goods is provided by transportation, and thus, the higher the level of excise tax and the amount of value added tax, the higher the tax burden on final consumers of goods, since these are indirect taxes and their carrier is the same. In the formation of tax policy, the fiscal approach remains a priority, as a result of which the shadow (non-observed) economy grows.

In accordance with the studies of the current tax problems of the Russian federation, many scientists note the signs that the tax system should have: structuredness, subordination of a specific goal, integrity, interconnectedness of parts, and self-development. And in this regard, it is obvious that in the Russian practice of taxation, there are significant disproportions between the elements of the tax system, in compliance with the principles of taxation, in the mechanism of tax administration and interaction between public authorities in the field of taxes. In this place, it should be noted that the PSSLN model proposed by the author is based on the evolutionary principles of development: unity and infinity, structural and functional systemicity, variability, self-organization, controllability, sufficiency, necessity, and evolutionary-cyclic initiation. The proposed model allows us to state the dynamic development of the tax system; the adequacy of its current economic conditions and, in some cases, the tax system is ahead of schedule in terms of information technologies used in tax administration issues as compared with other sectoral areas. Tax law is a branch of law, but we can also say that the main financial component of the economy is in terms of paying citizens for services provided by the state.

The reality is that at this stage of development of the tax system in the country, there is an imbalance, as there is a discrepancy between the pace of development of parts of the system and economic realities, as a result of which there is no demand, not a part of the overall potential of the country's economic system and society as a whole. In addition, imbalances cause unproductive losses of capital and resources of economic systems. At the same time, any system assumes the presence of certain elements and interrelations between them, the essential benchmarks of which are integrity and balance.

The disproportions of the tax system manifest themselves in different forms and types of discrepancies in its composition, content, and dynamics and cause uneven

pressures on its various elements and lead to an increase in the shadow economy and tax evasion.

The factors causing inconsistencies in the tax system hamper the legal receipt of tax revenues in the budgets of different levels and make the strategic goals of the development of the economy of the state and society unfulfilled. Scientists consider such conditions as volatility in tax legislation, uneven distribution of tax burden, inefficiency of the tax administration mechanism, inefficiency of tax benefits, etc.

It is impossible to say unequivocally that modern Russia has a system of maximum taxes, the result of which can be current in that, when the increase in the tax burden is not accompanied by an adequate increase in state revenues, therefore, the institutions need to be transformed into property, government, and a tax mechanism focused on economic growth and solution of social problems and reorientation of the fiscal function to the stimulating one. According to many scholars, the fiscal-oriented tax system in Russia has acquired a confiscatory character, the regulatory function is poorly implemented, and the stimulating one manifests itself in the provision of tax preferences for taxing a number of services, activities, scale of business, and others at different budget levels.

From the standpoint of forming the optimal development trajectory and the urgent need to transform the goals of the tax system of Russia along the lines of the idea of independence of territorial entities and minimizing the redistribution of financial resources, we will pay attention to the imbalances in the tax system that have been studied in numerous scientific and practical works in recent years. There is a dependence of the dynamics of the national economy on the level of the tax burden. A well-known factor is that an increase in the tax burden leads to a fall in the growth rate of GDP and vice versa. Reducing the tax burden, in their opinion, has a positive impact on business activity and contributes to increased investment activity. The data presented in **Table 5** reflects the level of tax burden in Russia for the period 2010–2017, which ranges from 30.8 to 34.50%. At the same time, an analysis of the level of tax burden on the economy, conducted for the BRICS countries and the Eurasian Economic Union, shows that this indicator in relation to Russia (according to the International Monetary Fund) mainly exceeds the BRICS countries and the Eurasian Economic Union for the period 2010–2017 ranges from 34.62 to 37.69%.

A comparative analysis of the dynamics of the tax burden in Russia and GDP and tax revenues of the consolidated budget of the Russian Federation in 2011–2017 was carried out, taking into account that the formation of tax revenues of the consolidated budget of the Russian Federation and GDP occurs in a certain institutional environment and the factor determining their volume and dynamics is the level of tax burden on the economy.

The author's correlation and regression analysis of the relationship between the dynamics of gross domestic product and the level of tax burden showed that the

Indicator	2011	2012	2013	2014	2015	2016	2017
Tax burden, % of GDP	34,50	32,49	31,80	31,89	32,3	31,1	30,8
GDP dynamics at current prices, %	4,3	3,7	1,8	0,7	–2,8	–0,2	1,5
Tax revenues of the consolidated budget of the Russian Federation, billion rubles	9715,2	10,954	11,321,6	12,606,4	13,720,1	14,386,3	17,197,2

*Compiled according to the Ministry of Finance of the Russian Federation.*

**Table 5.**  
*Indicators of the dynamics of the level of tax burden and gross domestic product of the Russian Federation in 2011–2017.*

regression equation obtained for this sample characterizes the linear dependence of the dynamics of GDP on the level of tax burden. At the same time, the increase in the latter by 1% leads to an increase in GDP by an average of 0.6%. The value of the correlation coefficient  $r_{xy} = 0.3$  indicates that the level of tax burden does not significantly affect the dynamics of the gross domestic product and the closeness of the relationship between them is defined as weak. At the same time, the quality indicator of the regression equation  $R^2 = 0.077$  says that only in 7.8% of cases changes in the level of tax burden lead to a change in the dynamics of GDP. The remaining 92.2% of changes in GDP dynamics are explained by factors not taken into account in the model.

The results reflect the problem of an objective assessment of the real tax burden. The peculiarity of the modern Russian tax system is that there are many payments in it that are similar in their economic nature to taxes, but not related to those in tax legislation. As a result, the real tax burden is much higher than the figure declared by official statistics. In addition, the level of tax burden is determined by various methods, which has relevant consequences for an objective assessment of its impact on socially significant indicators.

The results of the correlation and regression analysis should also be linked to periods of financial crisis, price conditions of GDP formation, level of tax administration, etc., although, in fact, the inflation factor works. Although there is an increase in tax resources, the budget deficit is increasing at the same time due to the growth of expenses subject to inflation to a greater degree.

Correlation and regression analysis of the relationship between the dynamics of tax revenues of the consolidated budget of the Russian Federation and the level of tax burden for the period 2011–2017 showed that between the level of tax burden and tax revenues of the consolidated budget of the Russian Federation, there is a linear inverse correlation, and an increase in tax burden of 1% leads to a drop in tax revenues of the consolidated budget of the Russian Federation by 1056.7 billion rubles. The value of the correlation coefficient  $r_{xy} = -0.42$  indicates that the level of tax burden affects the amount of tax revenues of the consolidated budget of the Russian Federation and the relationship between them is defined as inverse and moderate. At the same time, the quality indicator of the regression equation  $R^2 = 0.176$  says that in 17.58% of cases, changes in the level of tax burden lead to a change in the volume of tax revenues of the consolidated budget of the Russian Federation. The remaining 82.42% of changes in tax revenues of the consolidated budget of the Russian Federation are explained by factors not taken into account in the model and indicate the complex structure and mechanism for the formation of tax revenues of the consolidated budget of the Russian Federation.

Based on the methodology, the Ministry of Finance estimated the fiscal burden of 26 large companies from various industries—fuel and energy, transportation, information and communication, mining, the auto industry, and energy. It turned out to be the highest in the fuel and energy complex—from 67% for Novatek to 83% for Rosneft. The lowest is the load in the automotive industry, while AvtoVAZ has 0% at all. In the practice of determining the tax burden, there are four to five methods for determining the tax burden; the methodology of the Ministry of Finance of Russia is generally accepted. Below, in **Table 6**, the calculation of the tax burden on a small business using a simplified tax system is given.

The next drawback of the tax system of the Russian Federation, which needs to be improved, is a manifestation of the uneven distribution of the tax burden among payer categories. The tax mechanism should be built with a focus on achieving social equilibrium in the society, and for modern Russia it is the social function of taxes that is important. Coordination of requests of different social strata of society is connected with the provision of a certain optimal combination of their interests and balance in incomes.

The name of indicators	Values of indicators by year					Deviations of 2016 to 2013	
	2012	2013	2014	2015	2016	Absolute.	Relative., %
A	1	2	3	4	5	6	7
The amount of income received by taxpayers with the object of taxation “income minus expenses” (billion rubles)	No data	5622	3769	4261	4865	–757	86,54
The amount of tax payable for the tax period (million rubles), from income reduced by the amount of expenses	29,977	32,606	35,541	39,908	47,032	14,426	144,24
The amount of the minimum tax payable for the tax period (million rubles)	14,142	15,441	17,050	19,553	22,584	7143	146,26
Total value of taxes at the object “income minus expenses”	44,119	48,047	52,591	59,461	69,616	21,569	144,89
The tax burden, %	—	0,85	1,40	1,40	1,43	0,58	168,24
The amount of income received by taxpayers with the object of taxation “income” (billion rubles)	2020	2170	2293	2389	2596	426	119,63
The amount of tax payable for the tax period from income (million rubles)	76,082	81,875	86,837	89,963	97,612	15,737	119,22
The tax burden, %	3,76	3,77	3,79	3,77	3,76	—	100,00
Compiled by the author.							

**Table 6.**  
*Calculation of the tax burden on a single tax in the application of the simplified taxation system for organizations for 2012–2016.*

The idea of justice for Russian society is especially important, but in the 1990s this system collapsed. At present, this is a system consisting of two main subsystems: the subsystems of socially significant public goods provided by the state (reproduced through the mechanism of the tax system) and separately the tax system within itself which must carry elements of justice.

Analysis of the data on the distribution of the tax burden on personal income tax among various groups of citizens in the context of individual countries gave the following results, reflected in **Table 7**.

Country	The share of taxes paid by 1% of the least secure taxpayers	Share of taxes paid by 10% of the least secured taxpayers	Share of taxes paid by 50% of the least secure taxpayers	The proportion of taxes paid by 1% of the most secured taxpayers
Russia	0,	1,7	21,4	5,1
USA	0,0	0,1	8,2	34,0
United Kingdom	0,0	0,6	11,2	26,5

**Table 7.**  
*Distribution of tax burden on personal income tax among different groups of citizens in the context of individual countries, %.*

### 3. Conclusions

The above main problems and contradictions in the tax system required to consider the levels and criteria of direction and development and principles from the position of systemonomy and apply the methodology of systemonomy to create a systemonomic model of the tax system, presented in the form of a “Periodic System of Special Laws of Nalogonomy.”

The systemonomy approach makes it possible to determine the presence of the necessary structural components of the tax system, its development trajectory, directions, targets, the existing involutionary vector of tax system development, and the evolutionary vector congruent by the general law of the world as well as to predict the stages and phases and compare them with the universal laws of the world, general laws of human society, and the laws of socioeconomic development of the state.

The goal of the research is to show the practical significance of the application of the periodic law of systemonomy to create a systemonomic model of nalogonomy, showing the stages and criteria for the development of all levels of the tax system, congruently with the universal law of the world. The object of the research was the methodology of the scientific and practical direction of the congruence of the tax system and economic processes in society. The subject of research is the systemonomic model of development of the tax system based on the analysis of a number of problems of the interdependence of the economy and elements of the taxation system. The hypothesis of the research was based on the following: The methodology of the scientific and practical direction of the taxonomy of the tax system will ensure a holistic study and development of all aspects and elements of the tax system, congruently with the universal law of the world, if the criteria for its evolutionary development correspond to the systemonomic model in the form of hierarchically organized systematization of special laws of nalogonomy.

The Periodic System of Special Laws introduced by the systemonomic method of nalogonomy is of scientific theoretical, epistemological, methodological, and practical importance for solving the problems of finding an integrative model of the tax system in the process of a new scientific direction in the field of taxation—nalogonomy.

I focus my attention on the practical meaning of the PSSLN, which is that the systemic and systemonomic approach allows us to predict the stages, phases, and congruent evolutionary changes in all structures of the tax system and the state as a whole and also to compare them with the universal laws of the world, thus systematically solving the issues of such a complex interbranch, interbudgetary, and intergovernmental phenomenon as the tax system.

The tax system should ensure the implementation of not only direct functions (fiscal, regulatory, etc.) but also functions such as stimulating, aimed at the realization of public interests, such as social cohesion, public confidence in the state, and the realization of the idea of justice. The evolutionary principles of the model proposed by the author will contribute to the improvement of the tax system.

The tax system should be focused on creating a mechanism to meet the challenges of developing the economy, attracting investment, improving the social and cultural standard of living of people, and other tasks, possibly intergovernmental, foreign policy. The effectiveness of such a mechanism is formed, taking into account the optimal model of nalogonomy proposed by the author.

Instability of the tax system today is the main problem of tax reform, but it is justified by international events and unpredictability. There are both objective and subjective reasons for it. The world is developing as a whole: in its production technology, payment systems, transmission of information, and economic

interaction between countries. The full range of geopolitical factors influence the need for evolution of the tax system and, above all, structural and organizational evolution, with more democratic relations between the State and the taxpayer, becoming open and not burdensome [14]. As never before, nalogonomy is provided with the opportunity to achieve its highest potential. Perhaps in the future, on the basis of dialectical development of nalogonomy, the world will witness the creation of a tax-free space, self-sufficient in its economic potential.

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### **Author details**

Irina A. Zhuravleva

Department of Tax Policy and Customs Tariff Regulation, Financial University under the Government of the Russian Federation, Member of the Russian Academy of Natural Sciences, Member of International Fiscal Association, Corresponding Member of the Ararat International Academy of Sciences, Moscow, Russia

\*Address all correspondence to: [sia.mir67@mail.ru](mailto:sia.mir67@mail.ru)

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