

KOMPARATIVNA ANALIZA EFEKTA EVAZIJE POREZA PREKO PORESKIH RAJEVA

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Rezime

Sagledavanjem najpoznatijih poreskih rajeva današnjice, pažnju usmeravamo na istraživanje kojim će se uvideti stvarni problemi i uticaj poreskih rajeva na evaziju poreza. Za navedeno istraživanje koristićemo komparativnu analizu u kojoj će biti uključen poreski sistem zemalja EU i zemalja poreskih rajeva.

U svim modernim državama porez na dohodak građana i porez na dobit predstavljaju jedan od najsigurnijih izvora prihoda državnog budžeta. Najznačajniji direktni porezi su porez na dohodak građana (porez) i porez na dobit (porez na dobit).

Ključne reči: evazija poreza, efekti poreskih rajeva, kompanije.

JEL: H26

Uvod

Sve države članice EU i većina drugih zemalja sveta oporezuju dobit kompanije. Kritičari korporativnog poreza na dobit ističu da oporezivanje dobiti nije u skladu sa osnovnim stavom svake nacionalne ekonomije u kojoj ističu da preduzeća igraju odlučujuću ulogu u postizanju ekonomskog razvoja.

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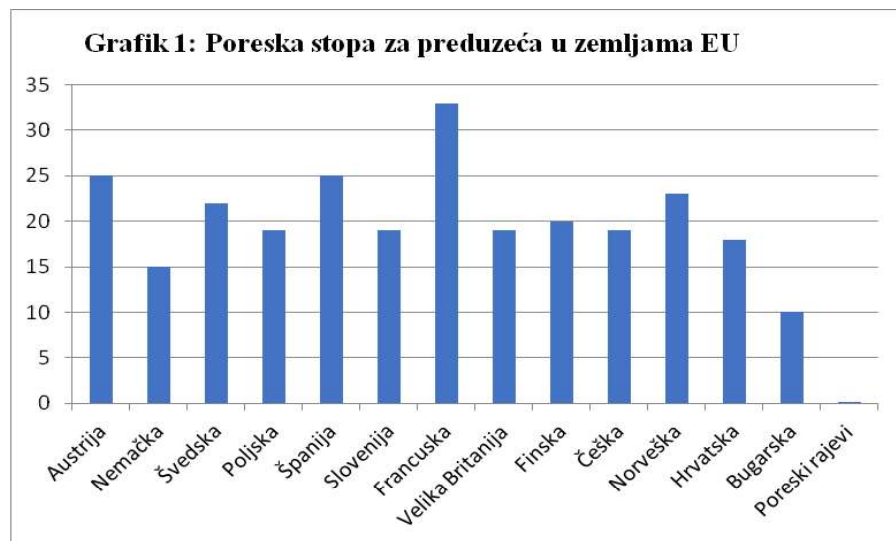
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Poreski obveznici pokušavaju što je više moguće olakšati svoj poreski teret, bez obzira da li posluju na nacionalnom, ili međunarodnom nivou iz razloga što je cilj svake kompanije ostvarivanje što veće koristi iz poslovanja(Mihajlović & Jeremić, 2020).

Konkretno, plaćanje poreza na dobit znači ili povećanje cena ili smanjenje troškova rada i kapitala(Popov, 2011). Međutim, oni koji opravdavaju oporezivanje korporacije ističu da su to u stvari plaćanja javnih usluga koje preduzeća koriste, poput infrastrukture. Sa druge strane, ovaj poreski obrazac znači „obezbeđivanje plaćanja poreza na dohodak građana“, jer da nema fizičkih lica, da bi izbegle plaćanje poreza na dohodak, oni bi sav višak prihoda prebacili na preduzeća. Jasno se ukazuje da sve zemlje EU imaju različite sisteme poreza na dobit (diferencirane poreske osnovice i poreske stope), kao i posledice ove situacije na nivou i raspodele poreza(Radu, 2012; Raitasuo, 2021).

Analiza stope poreza za preduzeća u zemljama EU i poreskih rajeva

Sada ćemo se osvrnuti na stope poreza nekih od zemalja u EU i dokazati zašto se kompanije odlučuju na "rizik" i poslovanje preko poreskih rajeva(Poon et al., 2019).



Извор: www.europa.eu

Od navedenih zemalja izvršićemo komparativnu analizu za zemlje sa najvećom i najnižom stopom poreza na dobit u EU(Kostić & Mihajlović, 2021). Na osnovu podataka koji su dostupni za zemlje EU možemo uvideti da je najveća stopa poreza na dobit preduzeća (korporacija) u Francuskoj i iznosi 33,33 %. To bi značilo da preduzeće koje ostvari profit u iznosu od 100.000,00 evra, mora platiti

obaveze prema državi u iznosu od 33.330,00 evra. Na osnovu navedenog, stvarni profit iznosio bi 66.670,00 evra(Rockenbach et al., 2021). Nasuprot Francuskoj, preduzeća koja posluju u Bugarskoj, koja je takođe članica EU, imaju mnogo manje namete i obaveze prema svojoj državi(Milojević & Miljković, 2021.). Ako uzmemo za primer preduzeće (kompaniju) koje posluje u Bugarskoj i koje takođe ostvari profit u iznosu od 100.000,00 evra, obaveze prema državi iznose svega 10.000,00 evra, a njihov stvarni profit iznosi 90.000,00 evra(Whait et al., 2018). Na osnovu navedenog može se utvrditi da je razlika poreza na dobit u ove dve zemlje izuzetno velika, što Bugarsku svrstava u poželjne zemlje članice EU za investiranje i razvoj privrede(Pantić i dr., 2019.).

Ono što je najvažnije u ovom grafiku, predstavljeno je u poslednjoj kolonni. Poslednja kolonna ovog grafika predstavlja stopu poreza na dobit za korporacije koje posluju preko poreskih rajeva. Navedena kolonna je "nevidljiva", iliti prazna, a glavni razlog tome je stopa poreza na dobit koja iznosi 0 %(Menkhoff & Miethe, 2019.). Same brojke jasno govore zašto velike i najmoćnije kompanije EU posluju preko poreskih rajeva. Krenimo od istog primera i uzmimo kompaniju koja je ostvarila profit od 100.000,00 evra. Obaveze kompanije prema državi u kojoj ima sedište, tj prema nekom od poreskih rajeva iznose 0 (nula) evra. Što znači, stvarni profit navedene kompanije koja posluje preko poreskih rajeva iznosi 100.000,00 evra(Binhadab et al., 2021; Charette, 2019).

Na sledećim graficima možemo uvideti udeo poreske obaveze i stvarnog profita za preduzeće koje posluje u Francuskoj i Bugarskoj.



Извор: www.europa.eu

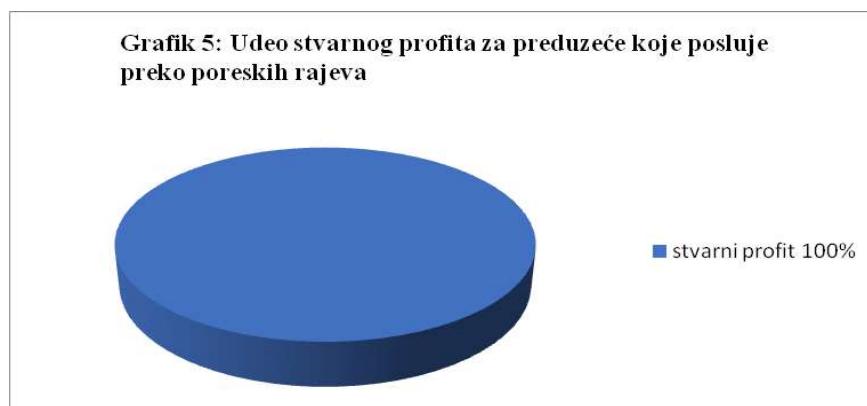


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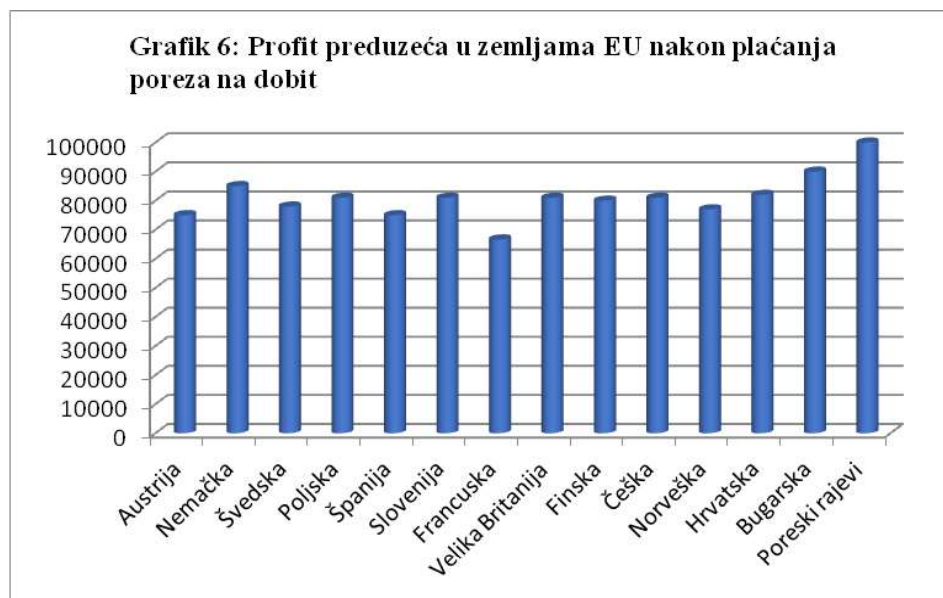
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Navedeni grafik ukazuje na visinu poreske obaveze koja se nameće preduzećima koja posluju u državama EU (Fallan, Fallan, 2019). Naravno kriva se spustila na nulu, jer smo već ukazali da je stopa poreza nadobit preduzeća registrovanim u poreskim rajevima 0% (Flavin, Montgomery, 2019). Kao što se vidi poreske obaveze su različite, ali svaka kompanija koja želi maksimalan profit, teži minimiziranju svojih obaveza prema državi.



Izvor: www.fatf-gafi.org

Na osnovu svega navedenog možemo zaključiti da je utaja poreza preko poreskih rajeva izuzetno dobra za korporacije koje posjugu na taj način, međutim takav vid poslovanja ima izuzetno velike posledice po zemlje u razvoju, ali i za razvijene zemlje (Annuar et al., 2014). Poreski rajevi omogućavaju kompanijama širom sveta da prenesu svoje bogatstvo na neke od egzotičnih destinacija (Kipar), ili u velike finansijske centre (Singapur) i time izbegnu poreske obaveze u svojim zemljama i svoj profit maksimiziraju. Svaka kompanija teži maksimiziranju profita i rastu poslovanja, stoga profit prebacuju u u poreske rajeve i time izbegavaju bilo kakve poreske obaveze na ime profita (Gul et al., 2020). Sve zemlje EU se suočavaju sa ovim problemom, čak i Bugarska koja ima najmanju stopu poreza na dohodak korporacija (kako se porez na dobit naziva u organizaciji OECD, a i svuda u svetu).



Izvor: www.oecd.org

Na osnovu analize možemo zaključiti da kompanije ostvaruju rast profita, što je rezultat nižeg, ili nikakvog oporezivanja (Đorđević i Krstić, 2020).

Ovakva politika poreskih rajeva ohrabruje dolazak svetskih moćnika, konglomerata iz industrijski razvijenih zemalja. Za razvoj mnogih sektora male zemlje nisu osposobljene, te im status poreskih rajeva, mesta sa niskom stopom poreza služi da privuku strane kompanije na svoje područje. Neki poreski rajevi radi svog sopstvenog razvoja nude niske poreske stope, pod uslovom da kompanija osnuje stalnu poslovnu jedinicu u zemlji domaćinu, u kojoj bi se zaposlilo lokalno stanovništvo. To i dalje predstavlja prednost za kompanije, jer je radna snaga u takvim područjima mnogo jeftinija od razvijenih zemalja.

Zaključak

Razlozi za implementiranje zakona i propisa o sprečavanju evazije poreza su više nego očigledni. Evazija poreza i poreski rajevi uništavaju jedinstveno tržište i pošteni tržišnu konkurenciju. Samim tim stvara se i nepoverljivost kompanija koje posluju racionalno i u skladu sa zakonom. Na opštem primeru pokazali smo da je cilj svake kompanije ostvarivanje što veće koristi iz svog poslovanja, uz ulakšanje poreskog tereta.

Problemu evazije poreza i poreskim rajevim mora se pristupati na svim poljima, ne samo na strategijski način. To znači da bi udruženim snagama svih zemalja, postupak implementiranja zakona, na osnovu iskustava više zemalja bio mnogo lakši. Posebno treba istaći razmenu informacija, iskustava i znanja među modernim državama u rešavanju ovog globalnog problema. Ovakav globalni problem zahteva i globalno rešenje. To predstavlja i borbu protiv kriminala i borbu protiv evazije poreza preko poreskih rajeva. Time treba nastojati da se očuva finansijski integritet modernih država i finansijskih sistema u celini. Ukoliko se poreski rajevi ne mogu iskoreniti, a izvesno je da ne mogu, onda se njihovo postojanje treba svesti na minimum. Pronalaženjem novih zakonskih rešenja i delotvornih metoda, sprečila bi se evazija poreza, iskorenili poreski rajevi i očuvao finansijski sistem.

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COMPARATIVE ANALYSIS OF THE EFFECT OF TAX EVASION THROUGH TAX HAVENS

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Abstract

By looking at the most famous tax havens today, we turn our attention to research that will show the real problems and impact of tax havens on tax evasion. For the mentioned research, we will use a comparative analysis in which the tax system of the EU countries and the countries of tax havens will be included.

In all modern countries, personal and corporate income tax are one of the safest sources of state budget revenue. The most significant direct taxes are personal income tax (tax) and corporate income tax.

Key words: tax evasion, effects of tax havens, companies.

Introduction

All EU member states and most other countries in the world, tax company profits. Critics of corporate income tax point out that income taxation is not in line with the basic position of every national economy, in which they point out that companies play a decisive role in achieving economic development.

Taxpayers try to lighten their tax burden as much as possible, regardless of whether they operate nationally or internationally, because the goal of every company is to get the most out of business (Mihajlović & Jeremić, 2020).

In particular, paying income tax means either increasing prices or reducing labor and capital costs (Popov, 2011). However, those who justify corporate

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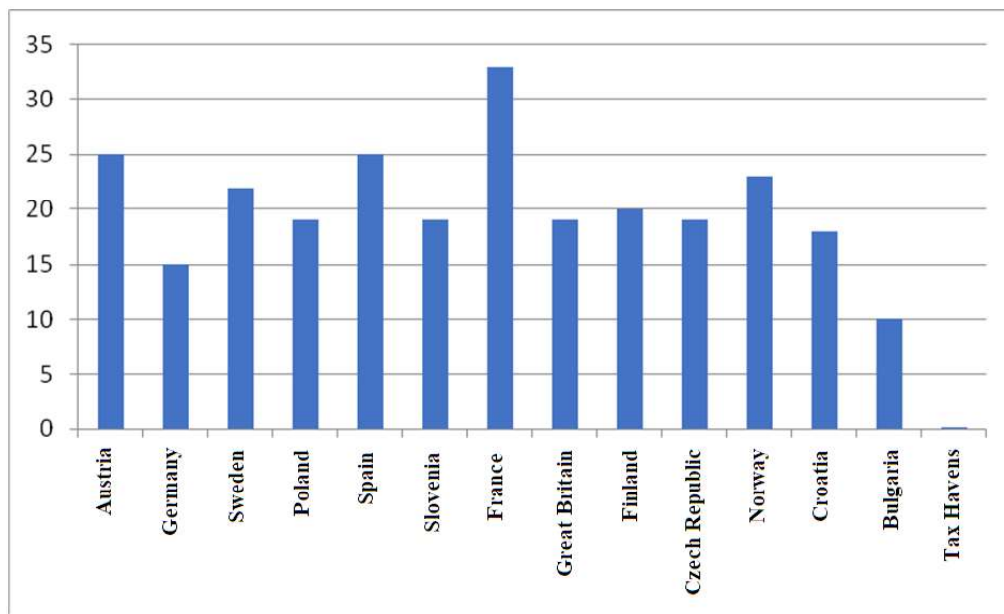
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taxation point out that these are in fact payments for public services that companies use, such as infrastructure. On the other hand, this tax form means “ensuring payment of personal income tax”, because if there were no natural persons, in order to avoid paying personal income tax, they would transfer all excess income to companies. It is clearly indicated that all EU countries have different corporate tax systems (differentiated tax bases and tax rates), as well as consequences of this situation at the level and distribution of taxes (Radu, 2012; Raitasuo, 2021).

Tax rate analysis for companies in EU countries and tax havens

We will look at tax rates of some of the EU countries and prove why companies choose to “risk” and do business through tax havens (Poon et al., 2019).

Graph 1: Tax rate for companies in EU countries



Source: www.europa.eu

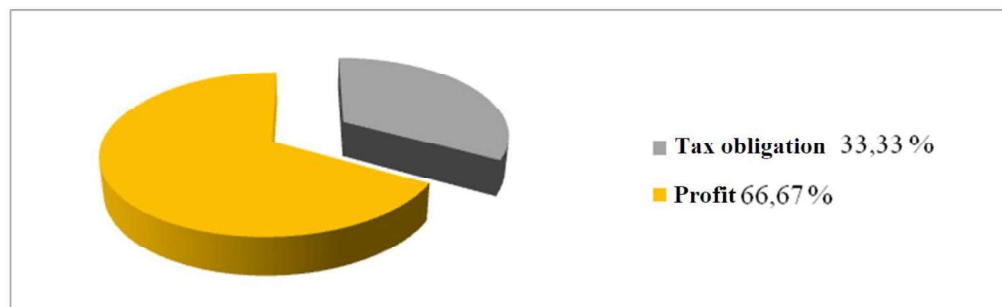
From the mentioned countries, we will perform a comparative analysis for those with the highest and lowest profit tax rate in the EU (Kostić & Mihajlović, 2021). Based on data available for EU countries, we can see that France has the highest corporate income tax rate, amounting to 33.33%. This would mean that a company that makes a profit in the amount of 100,000.00 euros, must pay levies in the amount of 33,330.00 euros. Based on the above, the actual profit would amount to 66,670.00 euros (Rockenbach et al., 2021).

As opposed to France, companies operating in Bulgaria, which is also an EU member, have much lower levies and obligations towards their country (Milojević & Miljković, 2021). If we take a company that operates in Bulgaria as an example, which also makes a profit of 100,000.00 euros, liabilities to the state amount only to 10,000.00 euros, and their actual profit is 90,000.00 euros (Whait et al., 2018). Based on the above, it can be determined that the difference in income tax in these two countries is extremely large, which places Bulgaria among the desirable EU member states for investment and economic development (Pantić et al., 2019).

The most important part of this graph is presented in the last column. The last column of this chart represents income tax rate for companies operating through tax havens. This column is “invisible” or empty, and the main reason for this is because income tax rate there amounts to 0% (Menkhoff & Miethe, 2019). The numbers themselves clearly show why the big and most powerful EU companies operate through tax havens. Let's start from the same example and take a company that made a profit of 100,000.00 euros. The company's liabilities to the country in which it has its headquarters, i.e. in tax havens, amount to 0 (zero) euros. Which means that the actual profit of the said company operating through tax havens is € 100,000.00 (Binhadab et al., 2021; Charette, 2019).

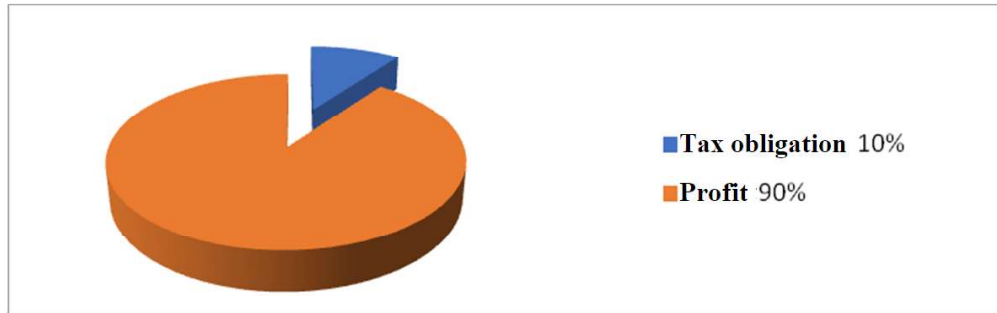
The following graphs show the share of tax liability and real profit for a company operating in France and Bulgaria.

Graph 2: Share of tax obligations and profit for companies doing business in France



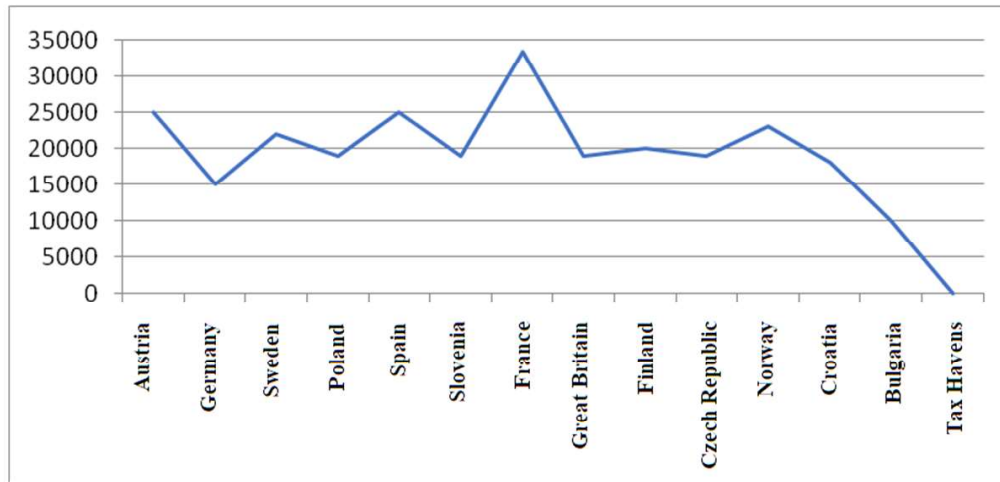
Source: www.europa.eu

Graph 3: Share of tax obligations and profit for companies doing business in Bulgaria



Source: www.europa.eu

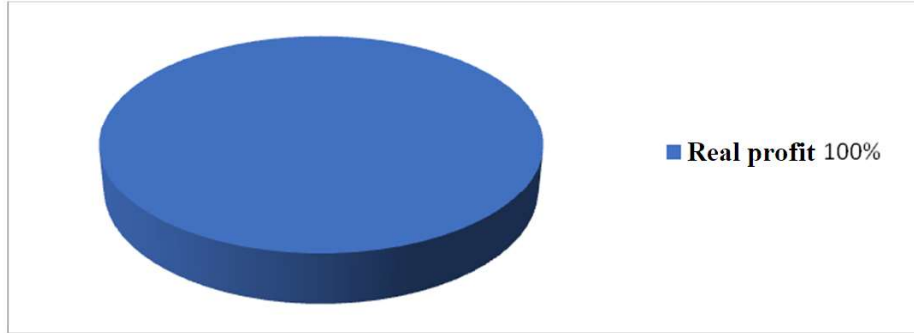
Graph 4: Tax obligations for companies with 100,000.00 euro profit in EU countries



Source: www.europa.eu

The above graph indicates the amount of tax liability imposed on companies operating in EU countries (Fallan & Fallan, 2019). The curve has dropped to zero, because as we have already indicated that income tax rate for companies registered in tax havens is 0% (Flavin & Montgomery, 2019). As can be seen, tax liabilities are different, but every company that wants maximum profit, strives to minimize its obligations to the state.

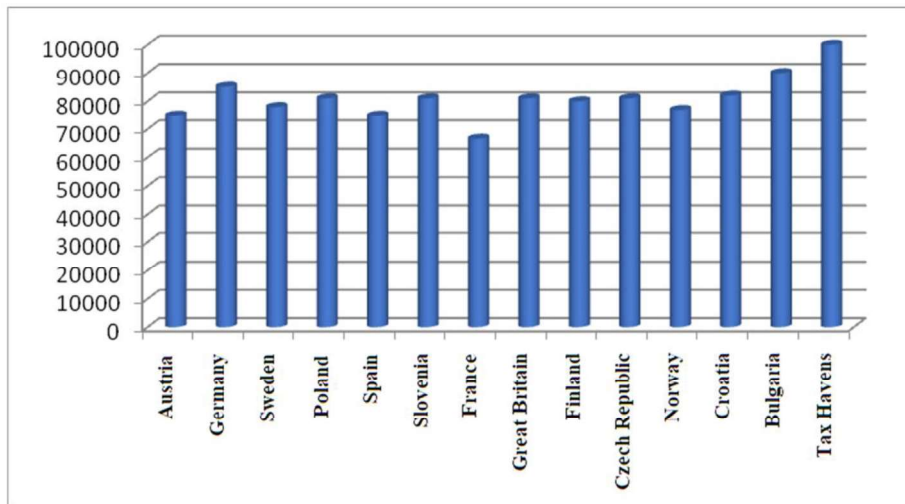
Graph 5: Share of real profit for companies doing business through tax havens



Source: www.fatf-gafi.org

Based on all the above, we can conclude that tax evasion through tax havens is extremely good for companies that operate in this way, but this type of business has extremely large consequences for both developing and developed countries (Annuar et al., 2014). Tax havens allow companies around the world to transfer their wealth to some of the exotic destinations (Cyprus), or large financial centers (Singapore) and thus avoid tax liabilities in their countries and maximize their profits. Every company strives to maximize profits and grow their business, so they transfer profits to tax havens and thus avoid any tax liability in the name of profit (Gul et al., 2020). All EU countries face this problem, even Bulgaria, which has the lowest corporate income tax rate (its name in OECD, and everywhere in the world).

Graph 6: Company profit after paying income tax in EU countries



Source: www.oecd.org

Based on the analysis, we can conclude that companies achieve profit growth, which is the result of lower or no taxation (Đorđević and Krstić, 2020).

This policy of tax havens encourages the arrival of world powers, conglomerates from industrialized countries. Small countries are not qualified for the development of many sectors, so their status as tax havens due to their low tax rate serves them to attract foreign companies to their territory. Some tax havens offer low tax rates for their own development, provided that the company establishes a permanent establishment in the host country, which would employ the local population. This continues to be an advantage for companies, as labor in such areas is much cheaper than in developed countries.

Conclusion

Reasons for implementing laws and regulations to prevent tax evasion are more than obvious. Tax evasion and tax havens are destroying the single market and fair market competition. This creates distrust of companies that operate rationally and in accordance with the law. In a general example, we have shown that the goal of every company is to achieve the greatest possible benefit from its business, while easing the tax burden.

The problem of tax evasion and tax havens must be approached in all fields, not just in a strategic way. This means that for the combined forces of all countries, the process of implementing the law, based on experiences of several countries, would be much easier. Special emphasis should be placed on the exchange of information, experiences and knowledge among modern states in solving this global problem. Such a global problem requires a global solution. It also represents the fight against crime and the fight against tax evasion through tax havens. Thus, efforts should be made to preserve the financial integrity of modern states and financial systems as a whole. If tax havens cannot be eradicated, and it is certain that they cannot, then their existence should be reduced to a minimum. Finding new legal solutions and effective methods would prevent tax evasion, eradicate tax havens and preserve the financial system.

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