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POSSIBLE BOUNDARIES AND SOME INDICATORS FOR FORMATION OF TAX BURDEN OF SUSTAINABLE DEVELOPMENT OF ECONOMY

Abstract:

Abstract

In modern interactive world international economic and financial organizations, scientists, representatives of business sector and national authorities are in constant search what kind of tax burden to link with contours of sustainable development of economy. Two fundamental circumstances are revealed to solve the problem. First, specific socio-economic situation in concrete country and second, global scale of changes, which is caused and related to business movement in different countries with different tax burden, to formation of new custom and border relations, to climate changes, to undeserved benefits in offshore zones and other different reasons which finally form playing rules in the field of taxation. Discussion about aggregation of sustainable economic development determinants in one index, possible boundaries and some indicators for formation of corresponding tax burden is given in the article.

Keywords:

Sustainable development, Tax Burden, Indicators, Taxation Paradigm, Tax Reform, Empirical Research

JEL Classification: H21, H27, G28