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Problems of fiscal federalism: the case of Moscow
Probleme des fiskalischen Föderalismus: der Fall Nižnij
Novgorod

by / von

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Irina Kalinina

Problems of fiscal federalism: the case of Moscow

Some features of intergovernmental fiscal relations in Russia

Development of intergovernmental fiscal relations in Russia

The new Constitution of 1993 marked the beginning of a new stage in intergovernmental fiscal relations in Russia, which continued through 1994 and 1995.¹ The Constitution strengthened the position of the federal centre, while Articles 71 and 72 formalised general rights and powers for the federal and regional governments. The Constitution provided equal rights for all regions in their relations with federal state bodies (Paragraph 4 of Article 5), prescribed the definition of general principles of taxation to be within the jurisdiction of both the Russian Federation and its constituent entities (hereafter referred to as “regions”) (Paragraph 1 of Article 72) and granted to all regions the right to pass their own legislation (Article 76). The 1994 federal budget (Article 7) prescribed uniform sharing rules for almost all regions with respect to the most important federal taxes, whereas the allocation of a large share of federal transfers was moved to a new explicitly formula-based Fund for the financial support of the Russian regions. The presidential Decree of December 22, 1993 granted regional and local governments the right to introduce their own taxes.² With respect to the taxation of legal persons it provided that such taxes shall be payable from the profit left after paying the federal profit tax. This privilege was however rescinded in 1996.³

However, budgetary federalism in Russia started in fact at the turn of 1993-94. As a result of the reform, rather formalised rules – uniform standards of shares of federal taxes and criteria for distribution of financial aid – led to the elimination of a natural decentralisation of budget resources.⁴ In 1996-1998 the crisis of inter-budgetary relations was aggravated. In order to end this state of affairs, the Concept for Restructuring Intergovernmental Fiscal Relations in 1999-2001 was formulated. The primary goal of this Concept was to set up a new system of fiscal support of the Russian regions.

In 1998 and 1999 the Budget Code⁵ and the First Part of the Tax Code⁶ finally passed through parliament. The Budget Code, which entered into force on January 1, 2000, further codifies and standardises basic budgetary processes, while the First Part of the Tax Code reduces the overall number of taxes and spells out the tax authority of federal, regional and local organs.

¹ Some analysts divide the evolution of the Russian system of inter-governmental fiscal relations into distinct periods. See, for example: OECD Economic Survey: Russian Federation, March 2000, pp.116-118; Kovaleva, G.: Problemy byudzhnogo federalizma v kontekste rossiiskikh reform, in: Konstitutsionnoe pravo: vostochnoevropeiskoe obozrenie. No. 1 (10) 1995, pp. 20-24.

² Presidential Decree of 22.12.1993 No.2268 “O formirovanii respublikanskogo byudzheta Rossiiskoi Federatsii i vzaimootnosheniyakh byudzhetov razlichnykh urovnei v 1994 godu” (On the Formation of the Republican Budget of the Russian Federation and the Relationship with the Budgets of the Constituent Entities of the Russian Federation in 1994). In: “Sobranie aktov Prezidenta i Pravitel'stva” of 27.12.1993, No. 52.

³ Decree of the President of the Russian Federation of 18.8.1996 No. 1214 “O priznanii utrativshimi silu punkta 7 Ukaza Prezidenta Rossiiskoi Federatsii ot 22 dekabrya 1993 No. 2268 “O formirovanii respublikanskogo budzeta Rossiiskoi Federatsii i vzaimootnosheniyakh s byudzhetai sub'ektov Rossiiskoi Federatsii v 1994 godu””. In: Sobranie zakonodatel'stva Rossiiskoi Federatsii of 26.8.1996 No. 35.

⁴ See: Khristenko, V.: Reforma mezhyudzhetykh otnoshenii: novye zadachi, in: Voprosy ekonomiki, No. 8, Moscow, 2000, p. 4.

⁵ Federal Law of 31.7.1998 No. 145- FZ, in: Sobranie zakonodatel'stva Rossiiskoi Federatsii of 3.8.1998, No. 31. According to the Federal Law of 9.7.1999 No. 159-FZ, the Budget Code enters into force from 1.1.2000.

⁶ Federal Law of 31.7.1998 No.146-FZ, in: Sobranie zakonodatel'stva Rossiiskoi Federatsii of 3.8.1998, No. 31.

Furthermore, it was planned to complete the reform of the Fund for financial support of the Russian regions in 2001, with the establishment of a technique and procedure of distribution of financial aid to the regions at the federal level.⁷

From the very beginning of the modern system of inter-budgetary relations in Russia, the legislation covering the field of financial and budget relations at the federal level did not address the needs of regions. Thus both the political and the economic specifics of the structure of Russian regions also predetermined their miscellaneous visions of fiscal relations with the Federation. Struggling for independence from the federal centre, some republics (for example Tatarstan and Yakutiya) provided for one-channel fiscal systems in their constitutions, and all initial attempts of the Federation to bring regional constitutions into line with the Russian Constitution (including the threat of penalties for refusing to transfer taxes to the federal budget) had, in practice, no effect.⁸ The result was not merely political, but also budgetary asymmetry.

Russia also faces the special situation when one Russian region (an autonomous okrug) lies within another Russian region ("krai" or "oblast"). This is the case, for example, with the Yamalo-Nenetsky autonomous okrug and the Khanty-Mansiisky autonomous okrug within Tyumen oblast. This situation initially required the legal regulation of fiscal currents. Otherwise Tyumen oblast would be completely deprived of revenue from autonomous okrugs, while still being responsible for all of the social expenses within the oblast. Moscow is also one of the most striking examples of budgetary asymmetry. It combines metropolitan status and the status of a municipality.

Budgetary asymmetry: is Moscow an example?

As a result of these factors, budgetary asymmetry was created and still exists at the level of legislation. Its main forms are as follows:⁹

1) The Russian Constitution provided for the possibility to conclude treaties on the delimitation of authority and powers of the bodies of state authority of the Russian Federation and the bodies of state authority of the regions of the Russian Federation. As annexes to these treaties, several budgetary agreements between the government of the Russian Federation and the regional governments were concluded. It was the case when "the actual division of tax authority between federal, regional, and local governments mostly followed individual bilateral negotiations".¹⁰ As a result two basic types of inter-budgetary relations between the Federation and the regions were established.¹¹ Firstly, under agreements on intergovernmental fiscal relations corresponding to the treaties on the delimitation of authority and powers, special budgetary regimes for some republics within the Russian Federation (for example, Tatarstan, Bashkortostan, Sakha (Yakutiya)) were established. The main result of the introduction of these regimes was the individual ("region – federation") agreement on the proportion of federal taxes to be allocated to the regional budget provided that the region takes care of some federal expenses in its territory.¹²

⁷ See Khristenko, V.: *Reforma mezhyudzhetykh otnoshenii: novye zadachi*, in: *Voprosy ekonomiki*, No. 8, Moscow, 2000, p. 4.

⁸ Kovaleva, G.: *Problemy byudzhethnogo federalizma v kontekste rossiiskikh reform*, in: *Konstitutsionnoe pravo: vostochnoevropeiskoe obozrenie*. No.1 (10) 1995, p. 23.

⁹ For more forms of budgetary asymmetry in Russia see Lavrov, A.: *Asimmetriya byudzhethnogo ustroystva Rossii: problemy i resheniya*, in: *Konstitutsionnoe pravo: vostochnoevropeiskoe obozrenie*. No. 1 (18) 1997, pp. 40-49.

¹⁰ See OECD Economic Survey. 1999-2000. Russian Federation, Paris, March 2000.

¹¹ As was pointed out in the OECD Economic Survey: "in general, these arrangements are in conflict both with the Constitution and the basic policy strategy of guaranteeing uniform rules of the game for all Subjects of the Federation". See: OECD Economic Survey. 1999-2000. Russian Federation, Paris March 2000, p. 122.

¹² See for example Article 1 of the agreement between the Federation and Tatarstan (*Soglasheniya mezhdru Pravitel'stvami RF i Respubliki Tatarstan o byudzhetykh vzaimootnosheniyakh mezhdru RF i Respublikoi Tatarstan*).

Secondly, budgetary agreements provided for the use of shares of federal taxes collected in the territory of the region to finance some federal expenses and programs in the territory of the region (amongst others in Komi Republic and Sverdlovsk oblast). In this case, federal taxes were not supposed to be allocated to the regional budget, but had to be distributed through territorial organs of the Federal Treasury.¹³

Moscow concluded the Moscow Treaty,¹⁴ on the basis of which the following rules were established:

- the procedure of financing of the expenditures assigned to Moscow by the federal budget,
- the possibility to conclude a separate agreement between the government of the Federation and the government of Moscow to compensate an increase of expenditures or decrease of revenues of Moscow as a result of the acceptance of federal laws and regulations from federal means;
- the federal budget is to finance some natural and cultural objects / buildings, etc., situated on the territory of Moscow;
- the possibility to experiment in order to improve the tax system and inter-budgetary relations (Article 9).

However, there is no special agreement between the government of Moscow and the government of the Federation on fiscal relations; this is partly because of the specific status of Moscow prescribed by the Law on the Status of the Capital of the Russian Federation.¹⁵

2) Introduction of federal laws regulating the status of some regions, such as the Federal Law on the Free Economic Zone in Kaliningrad Oblast,¹⁶ the Federal Law on the Free Economic Zone in Magadan¹⁷ and the Law on the Status of the Capital of the Russian Federation, may also result in budget asymmetry.

However, budgetary asymmetry¹⁸ is instituted only by the Law on the Status of the Capital of the Russian Federation since it provides for the allocation of federal subventions to Moscow to cover expenses resulting from its metropolitan status. The amount of these subventions is to be determined by the federal budget for the respective year.

3) Despite the fact that the federal legislation proceeds from the principle of equal rights of Russian regions,¹⁹ some federal tax laws could also create exceptions from this principle. One of the most vivid examples was the Road Fund Law (with several amendments).²⁰ Under this Law and

¹³ See for example: Articles 3-5, Soglasheniya ot 12 yanvarya 1996 goda No.17 mezhdru Pravitel'stvom RF i Pravitel'stvom Sverdlovskoi oblasti o razgranichenii polnomochii v voprosakh byudzhetykh vzaimootnoshenii.

¹⁴ Moscow Treaty on the delimitation of the scope of authority and powers of the bodies of state authority of the Russian Federation and the bodies of state authority (18.6.1998).

¹⁵ Law of RF of 15.4.1993 No. 4802-I "O statute stolitsy Rossiiskoi Federatsii", in: Rossiskaya gazeta, 8.5.1993.

¹⁶ Federal Law of 22.1.1996 No. 13-FZ "Ob osoboi ekonomicheskoi zone v Kaliningradskoi oblasti", in: Sobranie zakonodatel'stva Rossiiskoi Federatsii, 22.1.1996, No. 4.

¹⁷ Federal Law of 31.5.1999 No. 104-FZ "Ob osoboi ekonomicheskoi zone v Magadanskoi oblasti", in: Sobranie zakonodatel'stva Rossiiskoi Federatsii, 7.6.1999, No. 23.

¹⁸ The tax privileges introduced in some regions (for example in the Magadan and Kaliningrad areas) do not create budgetary asymmetry, since they are introduced by the Federation and the region within the limits of their own tax shares.

¹⁹ Cf. Article 5.4 of the Russian Constitution: "All the constituent entities of the Russian Federation are equal among themselves in relations with the federal bodies of state power".

²⁰ Law of RF of 18.9.1991 No. 1759-1 Road Funds in the Russian Federation ("O dorozhnykh fondakh v Rossiiskoi Federatsii") as amended by the Law of 25.12.1992 No. 4226-1, Federal Laws of 1.7.1994 No. 9-FZ, of 11.11.1994 No. 37-FZ, of 23.6.1995 No. 94-FZ, of 22.8.1995 No. 151-FZ, of 27.12.1995 No. 211-FZ.

its amendments respective taxes and duties collected in 1996 in the territory of Moscow and St. Petersburg were supposed to be allocated to the Federal road fund and only subsequently distributed to these cities as subventions.

This conflict was brought before the Russian Constitutional Court in 1996 by the governments of Moscow and St. Petersburg.²¹ The respective provisions were found to be unconstitutional. The Constitutional Court argued that although the right of Moscow and St. Petersburg to their own road funds was not directly denied, Moscow and St. Petersburg were not included in the list of regions authorised to create and to exploit territorial road funds. Therefore, by excluding Moscow and St. Petersburg from the above-mentioned list of regions, the legislator presumed that the creation of such funds in Moscow and St. Petersburg is not envisaged. Having no rights to transfer taxes to the territorial road funds, cities were not able to create funds from taxes collected. This could force these regions to introduce additional taxes (surcharges) to cover requirements for maintenance, upkeep, etc. of roads, regardless of the fact that these types of taxes were already paid by taxpayers.

Therefore, although Moscow and St. Petersburg had equal rights to subventions from the Federal Road Fund, the legislator violated the constitutional principle of equal rights of the Russian regions by excluding the possibility to use their own road funds.

Furthermore, the Constitutional Court indicated, that, with respect to the case in question, equal rights of the regions in relations with the federal governmental organs should be interpreted such that the Russian Federation has no right to deprive any region of its right to create territorial road funds.

In its Decision the Constitutional Court also made clear its position on the question of the combination of the principle of equal rights of the regions and the principle of equalisation. It indicated federal state bodies should proceed from the presumption that the legal equality of the Russian regions does not imply the equality of potentials and levels of social and economic development as far as development and implementation of federal and regional policy are concerned. It is also necessary to take these regional differences into account in order to reach a balance of interests and to introduce common standards. Therefore, the federal legislator shall have the right to distribute revenues from road taxes transferred into federal and territorial road funds, provided that the regions' right to create their own road funds from the sources open to all regions is not limited. Equalisation should have the aim to re-distribute financial resources in order to support the "weak" regions. The only constitutional limitation that could be applicable is the requirement that re-distribution should be based on equal criteria.

As a result of the development of intergovernmental fiscal relations, the 1998-2001 reform of the system of inter-budgetary relations allowed a shift from the practice of individual agreements on financial aid to uniform formalised rules of distribution of financial aid between the Russian regions. This process became one of the principles of the Concept of the Reform of Inter-budget Relations in the Russian Federation in 1999-2001.²² According to this Concept, Uniform rules for inter-budgetary relations, which would not allow individual budgetary agreements, are to further an increase in the income of Russian regions and municipalities, a decrease of the regions' dependence on federal financial aid and the maintenance of balanced regional budgets.

²¹ Decision of the Constitutional Court of RF of 15.7.1996, No. 16-P po delu o proverke konstitutsionnosti punkta 1 stat'i 1 i punkta 4 stat'i 3 Zakona RF 18 oktyabrya 1991 goda "O dorozhnykh fondakh v Rossiiskoi Federatsii" in: Rossiiskaya gazeta, 20.7.1996.

²² Postanovlenie Pravitel'sva RF of 30.7.1998 No. 862 "O Kontseptsii reformirovaniya mezhyudzhetykh otnoshenii v Rossiiskoi Federatsii v 1999-2001 godakh", in: Sobranie zakonodatel'stva Rossiiskoi Federatsii, 10.8.1998, No. 32.

One could speculate that another effect of this reform was to deprive Moscow of its right to receive subventions from the federal budget.

Local budgets: do they exist?

Another problem of the development of inter-budgetary relations in Russia is the problem of local finances. To some extent, Moscow suffers from this problem as well.

In inter-budgetary relations between Federation and regions the main actors are federal state organs and state organs of the regions. In principle, inter-budgetary relations between Federation and region should be based on equal rules irrespective of the constitutional status of the region (be it a republic or another region).²³

At the same time, although federal budget and tax legislation regulates inter-budgetary relations between the three levels of the budget system, it does not permit a clear-cut definition of the third level, i.e. local contractual partners of government organs of the region.

Thus, the inconsistency between the “two-level” system of organs of state power and the actual “three-level” system of a budget system is still important for inter-budgetary relations between the Russian Federation and the Russian regions, apart from the above-mentioned problem of the delimitation of authority between federal and regional government organs (both on a constitutional and a contractual level). The budgets of local self-government organs consist predominantly of shares of federal and regional taxes and financial aid of the higher-level budgets, regardless of the fact that numerous legal provisions exist, under which local self-government bodies should have their own financial resources.

Here, certainly, there are legislative inconsistencies. A number of articles of the Russian Constitution indicate that local “organs of self-government” are not in fact to be considered as a part of the state power structure, despite the fact that budgetary legislation delegates various financial obligations to them. A clause in the law on the financial foundation of local self-government allowing any “populated area” (naseenny punkt) to declare itself a municipality has also caused a great deal of confusion in practice.

According to Article 10 of the Budgetary Code the budget system of the Russian Federation consists of the budgets of three levels:

- the first level – the federal budget and budgets of state extra-budgetary funds;
- the second level – the budgets of the Russian regions and the budgets of territorial state extra-budgetary funds;
- the third level – local budgets.

Therefore the Russian fiscal system has three levels of authority: federal, regional and local. At the same time the exceedingly low degree of independence of most local budgets from the regional budget has motivated the identification of the Russian fiscal system in a number of important legal documents as a two-level hierarchy: federal and (consolidated) regional.

In Moscow the situation is even more controversial. Regardless of the provision of Article 12 of the Russian Constitution that local self-government organs shall not be included into the system of state government organs, Moscow declared itself to be a municipality (the state organs of Moscow are, at the same time, the organs of local self-government).

²³ Exceptions are Tatarstan and Bashkortostan, which have privileges of shares of shared taxes, and the Russian regions that have autonomous areas within their territory (for example, Tyumen oblast).

Revenues of the budget of the city of Moscow: fiscal conflicts

Factors preventing Moscow from drafting its budget

According to Moscow's Budgetary Process Law,²⁴ the budget of Moscow is independent. This is due to the fact that Moscow has its own sources of income and the right to dispose of these means.

In general shared taxes play the most decisive role for regional budget revenues. There are three main types of these taxes:

- regulated taxes rates and sharing rules for these taxes are set annually by the superior level of government (for example, VAT, personal income tax, etc.);
- fixed federal taxes; their rates are set entirely by the superior level of government and rules for their distribution are determined by federal legislation (for example, payments for natural deposits, Federal Law on tax on the purchase of foreign monetary and payment instruments expressed in foreign currency²⁵);
- tax rates and rules for their distribution which are set primarily by the superior level of government, but allowing lower levels to change tax rates within fixed federal ceilings and/or to introduce additional tax exceptions (for example, profit tax).

Regional budgets also receives taxes, for which rates, tax bases and exemptions are set by the respective regions, but within a federal legal framework (for example, sales tax). The budget of Moscow also receives local taxes.

Since the revenues from shared taxes, proportions of which are annually determined by the federal budgets for the respective year, account for a considerable part of the revenues of the budget of Moscow (this holds true for the other Russian regions as well), acceptance of the Moscow budget always has to be delayed until the federal budget is passed through the Russian Parliament (Federal Assembly). The practice of budget legislation introducing amendments to the tax laws further delays the acceptance of the Moscow budget.

This phenomenon represents a frequently discussed theoretical problem, which has, however, a practical effect due to the resulting instability in relationships between the federation and regions. Tax and budget legislation are often mixed up. The Russian tax law consists of the Tax Code and other federal laws, adopted in accordance with the Tax Code.²⁶ This provision was supposed to serve as a guarantee for a stable tax system (this was one of the main reasons for the acceptance of the Tax Code). At the same time tax norms are also incorporated in laws that are not actually "tax laws".²⁷ Their existence was to some extent justified before the adoption of Second Part of the Tax Code (with respect to the respective taxes) and before the completion of the codification of tax legislation.²⁸

Despite the acceptance of the Second Part of the Tax Code, budget legislation still introduces temporary tax amendments. For example, under Articles 25 and 26 of the federal budget law for 2001,²⁹ some exemptions from the payment of uniform social tax were introduced, although

²⁴ Moscow Law of 6.9.1995 No. 17 On the budgetary process in Moscow.

²⁵ Federal Law of 21.7.1997 No. 120-FZ "O naloge na pokupku inostrannykh denezhnykh znakov i platezhnykh dokumentov, vyrashennykh v inostranoi valute" (as amended by the Federal Law of 16.7.1998.), in: *Sobranie zakonodatel'stva Rossiiskoi Federatsii*, 28.7.1997, No. 30 and 20.7.1998, No. 29.

²⁶ Cf. Article 1 of the Tax Code.

²⁷ See for example: the Decision of the Higher Arbitration Court of the RF of 24.2.1998 No. 1427/96.

²⁸ See: Aivaziyani, S. I.: *Commentary on Article 1*, in: *Commentary to the Tax Code of the Russian Federation*, Part 1, P. 11, Moscow, "Statut", 2000 (2nd edition).

²⁹ Federal Law No.150-FZ On the federal budget for 2001.

these exemptions were not established by tax laws. Similar amendments of the tax laws could be found in federal budgets for the corresponding year³⁰.

Another example of how the federal budget could modify tax laws is the problem of a change of time of tax collection. According to the tax laws, this is possible in the form of an adjournment, instalment plan, tax or investment credits. The federal budget law for 1999³¹ introduced a new concept – re-structuring of tax payments. The implementation of such re-structuring was determined by a governmental order,³² which regulated not only the procedure itself, but also the possibility to grant taxpayers who have to pay fines and penalties debt relief under certain conditions. There was no such provision in the tax laws. However it was reflected by the federal budget of 2001 as well. Thus the right to re-structure tax payments could be granted not only with respect to the federal budget, but also with respect to the budgets of other levels as well. As a result, 600 Moscow companies and organisations were granted the right to re-structure their debts to the budgets (of both federal and regional levels) according to this provision in 2000. The sum total of re-structured tax indebtedness amounted to approximately RUR 8.3 billion.³³ The provision concerning re-structuring was also reflected by the Moscow budget legislation.³⁴

As mentioned above, another problem for the regional budgets is that the regions (and Moscow, in particular) cannot pass their budget laws until the federal budget is approved. First of all, before the federal budget is accepted it is not clear which (and according to which ratio) shared taxes will be transferred to the regions,³⁵ since the shares from federal shared taxes to be transferred to the regional budgets are mainly determined by the annual federal budget laws, and the ratio of shares can vary to a great extent every year. This causes severe problems during the drafting of the budgets. This is despite the legislative requirement that the proportions of the distribution of shared taxes between the budgets of different levels of the Russian budget system shall be approved by the federal budget for a term of no less than three years under the condition of a possible increase of the shares from federal shared taxes to be transferred to the budgets of a subordinate level.³⁶

It is necessary to recall that in 1991 the budget system was highly centralised: the territorial budgets were subject to approval by the superior state government organs, which were responsible for balanced budgets by introducing individual standards of revenues and for the granting of centralised subsidies. The present situation is different. However, regions are forced to follow the requirements of federal budget laws that change every year. This makes it impossible for the regions to plan their revenues and to run regional social and other long-term projects, since they cannot be sure of the amount of taxes that will be allocated to their respective budgets.

Certainly, regions do have a possibility to participate (through their representatives in Parliament) in the drafting of federal budget laws (or just to keep up to date with the drafting of these laws) and react to any changes, making respective modifications in their drafts of the respective regional budget laws. For example, the budget of Moscow for 2001 was initially drafted taking into account the possibility of losing some revenue because of the changes that could still be implemented in federal law or the federal budget. The revenues of Moscow for the year 2001

³⁰ See: Article 62 of the Federal Law “O federal’nom byudzhete na 2001 god”, in: Rossiiskaya gazeta, 28.12.2000.

³¹ Federal Law of 22.2.1999 No.36-FZ On the federal budget for 1999.

³² Governmental Order of 3.9.1999 No. 1002.

³³ Information of the Moscow Subdivision of the Russian Tax Ministry of 21.5.2001.

³⁴ See for example: Article 6 of the Law of Moscow On the budget of Moscow for 2001.

³⁵ See: B. Seidel / Schrooten: Fiscal Federalism and Financial Resources for Russian Development – Co-operative and Competitive Models. The International Experience – An Example for Russia? DIW Discussion Paper, Berlin, June 2000, Paragraph 27.

³⁶ Article 50 of the Budget code. A similar principle is included in the Concept for Restructuring Intergovernmental Fiscal Relations in 1999-2001.

were initially planned according to the law in force at that moment.³⁷ As a result, the Moscow Duma adopted the Moscow budget during the first reading with a surplus of RUR 27 billion. This money was later withdrawn from the Moscow budget due to changes that had been made in the federal laws.

How federal tax and budgetary law influence the Moscow budget

The changes in federal budget legislation, and first and foremost the approval of the Budget Code of the Russian Federation exerted a most important influence on the drafting of the Moscow budget legislation.

From the beginning, the Moscow budget for 2000 differed from the budgets of previous years by its structure. First of all, the total amount of the approved budget was RUR 152.1 billion. This meant a growth of about 42.1% as compared to the indexes of 1999. This important increase in the indexes was explained by the predictable dynamics of economical parameters and inflation, as well as by changes in the budget structure.

Until 2000 the financial resources of Moscow consisted of the consolidated budget and a number of extra-budgetary funds amounting to about 25% of the budget. Some argued that this was dictated by the specifics of a transitional period to a market economy and by the policy of the Moscow government bodies aimed at avoiding and softening crisis phenomena, as well as supporting business activity in the city.³⁸

However, according to the requirements of the Budget Code of the Russian Federation (which entered into force on January 1, 2000), the extra-budgetary funds of Moscow were converted into budget funds and some of them were abolished. The total amount of budget funds within the structure of the budget amounted to 27.4% in 2000 and to 21.1% in 2001.

Another important change was that loans aimed at financing investment programs were included in the Moscow budget.³⁹ Beginning in 2000, financing budget deficits with loans was to be officially disclosed. Consequently, the Moscow budget for 2000 was drafted for the first time with a deficit of RUR 14 billion, which was completely covered by such loans. Moscow managed to cover this deficit by the first half of 2000.⁴⁰

The capital investment budget, or development budget, which consisted only of investment expenditures, thus became a constituent part of the budget of 2000. In 2000 the expenditures of the budget of Moscow on capital investments (disregarding territorial road and housing-investment funds) amounted to 8.2% of the total amount of the budget. As S. Yarnykh pointed out, "the volume of the development budget is severely limited because of the absence of sources of financing allotted to us and the fact that limits of loans and budget deficits are not defined by law. Such an approach to the planning of investments of the regional budgets shows that this problem is treated as being of minor importance by the economic policy of the state".⁴¹

³⁷ See: Khrycheva, O.: Problemy formirovaniya proekta byudzheta Moskvy na 2001 god s uchetom polozhenii Byudzhethnogo kodeksa RF, in: Materialy soveshchaniya-seminara o sovershenstvovanii byudzhethnogo protsessu v Moskve i po voprosam kaznacheiskogo ispolneniya byudzheta stolitsy, 18.12.2000, published on the Internet at: <http://www.mos.ru/ek/ek010417002.htm>

³⁸ See for example: Yarnykh, S.: Rol' i mesto zaemnykh sredstv v byudzhetze razvitiya, published on the Internet at: <http://www.moscowdebt.ru/publdoclad/doclads/yarnix.html>

³⁹ Up to 2000, these financial resources were included in the special fund and in the city's investment program.

⁴⁰ See: M. Vyshegorodtsev: Interview to "Ekho Moskvy", published on the Internet at: <http://www.echo.msk.ru/interview/interview/1497.html>

⁴¹ Yarnykh, S.: Rol' i mesto zaemnykh sredstv v byudzhetze razvitiya, published on the Internet at: <http://www.moscowdebt.ru/publdoclad/doclads/yarnix.html>

Tax revenues traditionally account for the major part of the revenues of the city of Moscow. In 2000 and 2001 the tax revenues of the budget of Moscow consisted of receipts from the following taxes (Table 1):

Table 1. Types of the tax revenues of the budget of Moscow of 2000 and 2001

	Types of taxes	2000	2001
1) Taxes on profits (income), capital gain	- tax on profits (income) of enterprises and organisations (above the federal rate)	+	+
	- share of individual income tax	+ (84%)	+ (99%)
	- gambling tax (above the federal rate)	+	+
2) Taxes on goods and services, license and registration duties	- share of VAT on some goods	+ (15%)	- (0%)
	- share of some excise duties	+ (50%)	+ (50%)
	- regional license and registration duties	+	+
	- share of tax on the purchase of foreign currency and foreign currency payment instruments	+(40%)	+ (40%)
	- sales tax	+ (100%)	+ (100%)
3) Taxes on gross/net income	- uniform tax on gross/ net income of small business (above the federal rate)	+	+
4) Taxes on property	- tax on property of individuals	+	+
	- tax on property (assets) of enterprises	+	+
	- inheritance and gift tax	+	+
5) Payments for the use of natural resources	- shares of payments for the use of mineral resources (depending on the type of natural resources -60-75%) ⁴²	+	+
	- payments for the use of mineral resources	+	-
	- shares of the payment for the use of waters ⁴³	+ (60%)	+ (60%)
	- payments for pollution ⁴⁴	+	-
	- land tax	+ (70%)	+ (70%)
6) Other taxes and duties	- stamp duty	+	+
	- local taxes and duties:		
	- advertisement tax	+	+
	- housing maintenance tax	+	-
	- license duty for sale of alcohol	+	-

Tax revenues on average for the last four years (taking into account planned tax revenues) accounted to 77.4% of the total revenues of the Moscow budget (Table 2).

Profit tax and individual income tax account for a considerable part of the revenue of the budget of Moscow. For example, in the Moscow budget for 2000 32.3% of receipts came from profit

⁴² Article 42 of the Law of RF "O nedrakh" with several amendments.

⁴³ Article 8 of the Federal Law of 6.5.1998 No 71-FZ "O plate za pol'zovanie vodnymi ob'ektami" with several amendments.

⁴⁴ Law of 19.12.1991 No. 2060-I "Ob okhrane okruzhayushchei prirodnoi sredy". The Law was however suspended in 2000.

tax, 23.4% from individual income tax, 11.3% from VAT and 8.1% from tax on property of legal persons and individuals.

Table 2a: Proportion of tax revenues in the total revenue of the budget of Moscow

	1998	1999	2000	2001
Total revenue (thousands of roubles)	54,781,135.0	82,324,939.0	177,261,846.0	194,778,306.0
Revenue from taxes (thousands of roubles)	47,356,162.0	62,797,394.0	125,047,591.0	147,709,014.0
%	86.5%	76.3%	70.5%	75.8%

Planned according to the Moscow budget.

Table 2b: Proportion of tax revenues in the total revenue of the budget of Moscow

	1998	1999	2000	2001
Total revenue (thousands of roubles)	50,233,805.0	107,556,504.0	195,851,481.0	-
Revenue from taxes (thousands of roubles)	45,691,620.0	79,321,284.0	132,291,708.0	-
%	91%	73.8%	67.5%	-

Implemented according to the laws of Moscow on the implementation of the budget of Moscow.

Source: budget and budget implementation laws for 1998-2000 and budget law of Moscow for 2001.

The dynamics of distribution of revenues from main taxes in the budget of Moscow are shown in the following table (Table 3):

Table 3. Distribution of tax revenues of the budget of the city of Moscow (in %)

	1999		2000		2001	
	planned	imple-mented	planned	imple-mented	planned	imple-mented (1.6.2001)
Profit tax	31%	29%	30.3%	32.3%	52%	51%
Income tax	27.7%	28.4%	23.7%	23.4%	24%	21.5%
VAT	12%	13.1%	11.6%	11.3%	0%	0%
Property taxes	7.7%	8.4%	8.6%	8.1%	8.8%	10.2
Sales tax	2.7%	2.9%	8.8%	8.1%	11.3%	9.4%
Local taxes	14.2%	14.5%	13.1%	13.2%	0.6%	4.4%
-housing maintenance tax	96%* (13.6%**)	95.4%* (13.8%**)	95.7%* (12.5%**)	95.2%* (12.5%**)	0%	0%

* per cent of local tax revenues ** per cent of total tax revenues

The data in the table shows the increased role of the profit tax in the budget of Moscow.

The sharp increase of the share of the profit tax is provoked, on one hand, by a decrease of the share of other taxes (including withdrawal of VAT), and, on the other hand, by the fact that Moscow was compelled to concentrate its efforts on maximum exploitation of this tax (as well as some other taxes, such as sales tax) in order to cover losses to the city's budget caused by changes in the federal tax and budget legislation. As a result a number of the city's privileges for payers of profit tax were revised.

In autumn 2000 M. Vyshegorodtsev (the chairman of the budgetary and financial commission of the Moscow City Assembly [Duma]) pointed out that "it is necessary to prevent groundless use of tax privileges".⁴⁵ Although resources, freed due to the granting of these tax privileges, are invested into construction projects, the Moscow budget loses too much from the granting of such profit tax privileges. According to Vyshegorodtsev's estimation, RUR 10 billion were spent on profit tax privileges during the first six months of 2000. According to information of the Moscow Supervisory-Auditing Chamber, Moscow companies saved RUR 28-30 billion of profit taxes (about 10% of the budget revenues) in 2000 by using these tax privileges. The draft of the Moscow budget for 2001 limited the maximum amount which firms could spend on charity to RUR 10 billion. Yu. Korostylev, Minister of Finances of the Government of Moscow, explained the decision of reducing profit tax privileges thus: "By eliminating profit tax privileges, it will be more expedient for Moscow to finance various programs directly from the budget rather than through companies".⁴⁶

Indeed, the perspective for the implementation of the Moscow budget for 2001 is not very promising. This year, Moscow government does not deceive itself about the chances of the large oil companies paying their taxes (tax revenues from these companies accounted for about 50% of budget revenues).

During the tenure of Yu. Luzhkov as Mayor of Moscow, the federal tax reform has led to a decrease in receipts of about RUR 45 billion for the Moscow budget. Moscow was able to restore only RUR 17 billion "using doubtful items in the budget".⁴⁷ Some budget parameters are difficult to implement and Moscow even began to spend money from coming budget periods. Even so, Moscow still needs about RUR 30 billion to implement the budget. This has led Yu. Luzhkov to remember companies that have accrued a total tax debt of more than RUR 21 billion.⁴⁸ "The hardest sanctions" will be applied to those companies, which are still solvent, but have failed to pay tax debts. As for the other debtors, the Mayor has ordered to initiate a judicial procedure of bankruptcy.

The profit tax is a federal tax. However, regions do have the right to determine tax rates within fixed federal ceilings and to introduce additional tax privileges (exceptions). According to federal legislation,⁴⁹ profit tax, to be allocated to the federal budget, amounts to 11%. The extra profit tax to be paid to the regional budgets is to be fixed at a rate of no more than 19% (for the firms receiving their profits from intermediary transaction and bargains, for insurers, exchanges, brokerage offices, banks, other credit organisations the rate is 27%). Profit tax revenues should be included in the local budgets at a rate of 5% under the decision of local self-government bod-

⁴⁵ M. Vyshegorodtsev: Interview to "Ekho Moskv", published on the Internet at: <http://www.ekho.msk.ru/interview/interview/1497.html>

⁴⁶ Kommersant, 15.3.2001.

⁴⁷ Kommersant, 15.3.2001.

⁴⁸ Kommersant, 15.3.2001.

⁴⁹ Law of RF of 27.12.1991 No. 2116-1 "O naloge na pribyl' predpriyatii i organizatsii" with several amendments.

ies.⁵⁰ The reason for introducing such a norm was the necessity to compensate for losses arising from the abolition of the housing maintenance tax. However, this is nowhere near full compensation. According to some forecasts, the lack of revenues (after the abolition of housing maintenance tax) will amount to about 0.4% of the tax revenues of the consolidated budget of the Russian Federation.⁵¹

A special rule was established for Moscow and St.-Petersburg. According to this rule, the decision to introduce the profit tax rate of 5% per cent (for the benefit of the local budgets) should be taken by the legislatures of these cities starting in 2001.

At present, the following profit tax rates are in force in Moscow: 32% for currency exchanges, brokerage offices, insurers, banks and other credit organisations, and for other companies and organisations on profits derived from intermediary operations and bargains; 24% for other firms (including foreign legal persons).⁵²

There is currently a federal proposal to reduce profit tax rates. This reduction could cost Moscow RUR 20 billion in the budget for 2001, of which profit tax accounts for 36% of all revenue. The proposal envisages a profit tax rate of 24%: 7.5% will be assigned to the federal budget, 14.5% to the regional budgets, and 2% to the local budgets (Article 284 of the draft law).⁵³

Nevertheless, these losses would perhaps be covered by the abolition of some profit tax exemptions at the federal level.

Until 2001, the income from VAT accounted for a considerable part of the revenue of the Moscow budget as well. Regions were entitled to receive 25-15% of VAT revenues. However, from 2001 all revenue from VAT goes to the federal budget. It was argued that the plan of the Federation to allocate to all Russian regions transfer payments from the Compensation Fund in 2001, in order to finance so-called "federal mandates" (obligations assigned to the regional budgets by federal law) is one of the factors for this.⁵⁴

The withdrawal of VAT revenue from regional budgets (as well as the other changes in federal budget and tax legislation, such as the abolition of housing maintenance tax, etc.) caused an increase of the sales tax rate in Moscow to 5%. When sales tax was introduced in Moscow, the rate was 2% (changed from January 1, 2000 to 4%). The introduction of this tax (especially in combination with VAT) has always provoked many disputes. Basically, the sales tax was introduced as a temporary tax in order to support regional budgets. It was supposed to be abolished at the second stage of tax reform.⁵⁵

However, since receipts from this tax account for a considerable part of tax revenues of regional and local budgets, it is too early to speak about its abolition. Moreover, on July 11, 2001, the Russian State Duma (the lower Chamber of the Parliament) approved the draft of the Chapter of

⁵⁰ The last-mentioned provision is provided for by the Article 8 of the Federal Law of 5.8.2000 No.118-FZ On an Enactment of the Second Part of the Tax Code of the Russian Federation and Amendments of Some Tax Laws of the Russian Federation (as amended by the Federal Laws of 27.12.2000 and of 24.3.2001).

⁵¹ Pronina, L.: Vtoraya chast' Nalogovogo kodeksa o dokhodakh mestnykh byudzhetrov, in: Nalogi, Vypusk 2, 2000, p. 16.

⁵² Law of Moscow of 29.11.2000 No. 35 "O stavkakh i l'gotakh po nalogu na pribyl'" (as amended by the Law of 7.2.2001).

⁵³ Draft of the Federal Law "O vnesenii izmenenii i dopolnenii v chast' vtoruyu Nalogovogo kodeksa Rossiiskoi Federatsii i nekotorye drugie akty zakonodatel'stva Rossiiskoi Federatsii o nalogakh i sborakh, a takzhe o priznanii utrativshimi silu otdel'nykh aktov (polozhenii aktov) zakonodatel'stva Rossiiskoi Federatsii o nalogakh i sborakh" No. 19540-Z.

⁵⁴ Kommersant, 12.9.2000.

⁵⁵ Pronina, L.: Vtoraya chast' Nalogovogo kodeksa o dokhodakh mestnykh byudzhetrov, in: Nalogi, Vypusk 2, 2000, p. 16.

the Tax Code concerning sales tax in the first reading.⁵⁶ According to the bill, the maximum rate of the sales tax will not exceed 5%. The regional legislatures are to have the right to reduce this tax rate and to extend a list of goods, sales of which are not to be taxed. The tax will be levied on sales beginning the following year, and in 2004 it is supposed to be abolished. Thus, the sales tax will be kept for at least a further two years. According to the Ministry of Finance, the “price” of this problem is about RUR 56 billion ...

One of the reasons for the proposal of the new federal legislation concerning sales tax was a Decision of the Constitutional Court.⁵⁷ According to this Decision, some provisions of the Law On the Fundamental Principles of the Tax System (Paragraphs 1, 2, 3 and 4 of the Article 20) concerning sales tax were found unconstitutional, as they allowed for differing interpretations by the regions and various law enforcement institutions.

However, taking into account the fact that sales tax accounts for a considerable part of the regional budget revenues, the Constitutional Court allowed legislatures to change respective provisions till January 1, 2002, after which date these provisions shall no longer be in force.

In order to increase the collection of taxes in Moscow, the government of the city began to pay more attention to the taxes on gross/net income as well. Out of two taxes on gross/net income – uniform tax for small business⁵⁸ and uniform tax on estimated income⁵⁹ – Moscow has introduced only the first one. Federal Law provides for a simplified tax system for small businesses. The federal budget receives 10% of net income, or 3.33% of gross income. The relevant authorities of the constituent entities of the Russian Federation determine the details of the system. In Moscow, small enterprises may obtain a licence that allows them to be taxed as follows:

(1) If net income represents at least 40% of gross income, the taxable base is the net income. Tax rates are:

- 20% if the proportion of net income to gross income is 50% or more;
- 18% if the proportion of net income to gross income is 45-50%;
- 16% if the proportion of net income to gross income is 40-45%.

If more than 70% of gross income is derived from priority business sectors, including agriculture, building renovation, computer services, medicine and transportation, a lower rate will apply;

(2) If net income is less than 40% of gross income, gross income is taxed at the rate of 6.67%, reduced to 3.67% for income derived from the priority business sector mentioned in (1).

The share of this tax in the budget of Moscow is insignificant – it constitutes only 0.12% of total tax revenues. These taxes (uniform tax for small business and uniform tax on estimated income) were conceived to simplify the system of the taxation of small business, but their share in the federal budget is insignificant, too – only 0.28%.

Although uniform tax on estimated income has been introduced in most Russian regions (in 84 regions according to some calculations),⁶⁰ Moscow has yet to introduce it. The Federal Law on

⁵⁶ Two bills on sales tax were submitted to the State Duma: the first one by the Russian Government, and the second one by the vice-speaker, G. Boos. The State Duma approved the second one. The main difference between the two bills is that the second one tends to levy tax only on retail cash operations, whereas the government’s bill would have levied tax on retail non-cash operations as well.

⁵⁷ Decision of the Constitutional Court of 30.1.2001, No. 2-P.

⁵⁸ Federal Law of 29.12.1995. No. 222-FZ “Ob uproshtchennoi sisteme nalogooblozheniya, ucheta i otchetnosti dlya sub"ektov predprinimatel'stva”.

⁵⁹ The Federal Law on uniform tax on estimated income for certain types of activity entered into force in 1998.

⁶⁰ Information of the Moscow Subdivision of the Russian Tax Ministry of 21.5.2001.

this tax introduced a new compulsory system of tax payments based on estimated income payable by small businesses and individuals engaged in the entrepreneurial activities mentioned in the law. The new uniform tax is to be introduced by the constituent entities of the Russian Federation.⁶¹ Estimated income shall be taxed at a rate of 20%. However, the tax rate may be increased or decreased on the basis of factors listed in the law (e.g. seasonal factors, inflation or availability of infrastructure).

Moscow is going to introduce this tax next year. The bill is currently passing the Moscow Duma (legislature). The introduction of the uniform tax is due to Moscow's desire to increase the amount of taxes collected from small business (some argue that the contribution of small business to the Moscow budget does not exceed 12%).

According to the bill, the uniform tax on estimated income will be introduced for retail trade at the markets with a rate of 20% of estimated income. Moscow will receive 50% of revenues from this tax (25% will be assigned to the federal budget and 25% will go to the state extra-budgetary funds).

The abolition of the housing maintenance tax from 2001 was very painful for Moscow municipal services, because, as of 1993, the administration of Moscow had taken a large number of houses and buildings under its control. In fact, the housing maintenance tax was introduced in order to provide regions with financial resources for maintenance of houses and other buildings assigned to the regions (and then to municipalities) by the Federation. The stability of revenues from this tax was explained by the fact that it was levied on turnover. The decision to abolish this tax was taken in line with the concept of the abolition of turnover taxes (which is a part of the tax reform).

As mentioned above, some changes to the legislation concerning profit tax were introduced, empowering municipalities to collect profit tax at a rate of 5% above the federal and regional tax in order to compensate for the losses arising from the abolition of this tax. Since Moscow also has the status of a municipality, this rate was introduced by the Moscow Duma (legislature). Therefore, Moscow has gained nothing. These 5% were always assigned to the Moscow budget, as well as housing maintenance tax, although the money was then used to cover housing expenditures of Moscow districts. Moscow now has to look for other sources to finance them. This problem is fairly topical, since on March 20, 2001 the Government of Moscow approved a Decision that proposes the creation of institutions of local self-government in Moscow.⁶²

However, this document is still no more than a concept. The federal legislator continues to underline the "special status" (or to recognise the status quo) of Moscow (and St.-Petersburg as well). Land tax could serve as another example for this (the first one was the profit tax). According to Article 11 of the federal budget for 2001, revenue from the land tax should be assigned to the different budgets under the following rules:

- 30% to the federal budget;
- 20% to the regional budgets (except for cities of Moscow and St.-Petersburg);
- 70% to the budgets of cities of Moscow and St.-Petersburg;

⁶¹ Taxpayers of the uniform tax will be exempt from all taxes and payments to social funds with the exception of state and customs duties, licensing and registration fees, taxes on the acquisition and ownership of vehicles, land tax, personal income tax, withholding taxes (including wage withholding tax), tax on the purchase of foreign currency and foreign currency payment instruments.

⁶² Decision of the Government of Moscow (Postanovlenie Pravitel'stva Moskvy) of 20.3.2001, No. 262-PP On the Concept of Further Development of Local Self-government in the City of Moscow ("O Kontseptsii dal'neishego razvitiya mestnogo samoupravleniya v gorode Moskve").

- 50% to the budgets of municipalities (except for municipalities included in the administrative structure of Moscow and St.-Petersburg).⁶³

The actual distribution of the tax revenues collected in the territory of Moscow and assigned to the federal and Moscow budgets is shown using the example of tax revenues of the consolidated budget collected in the territory of Moscow in 2000 (Table 4):

Table 4. Distribution of tax revenues of the consolidated budget collected in the territory of Moscow in 2000

Tax revenues	% from the amount of taxes collected in 2000 in Moscow	
	To federal budget	To Moscow budget
Profits tax	55.7%	44.3%
Individual income tax	16.2%	83.8%
Gambling tax	40.5%	59.5%
VAT	80.7%	19.3%
Excise duties	94.9%	5.1%
License and registration taxes	84.1%	15.9%
Tax on the purchase of foreign currency and foreign currency payment instruments	60%	40%
Sales tax	0%	100%
Uniform tax on gross/net income	26.1%	73.9%
Taxes on property (assets)	4.6%	95.4%
Payments on the use of natural resources	71.2%	28.8%
Land tax	29.4%	70.6%
Stamp duty	67.8%	32.2%
Education duty	0%	100%
Housing maintenance tax	0%	100%
Advertisement tax	0%	100%
Other taxes and duties	98.1%	1.9%
License duty for sale of alcohol	0%	100%
TOTAL	59.5%	40.5%

Source: Report of Moscow tax authority and Financial department of Moscow (Annex No.1 to the Draft of the Law of Moscow "Ob ispolnenii byudzheta Mosky za 2000" submitted to the Moscow Duma on 10.5.2001).

A significant amount of all tax revenues is collected on the territory of Moscow. Thus, in 2000 Moscow transferred to the consolidated budget about RUR 327.2 billion, which was 110.6% of the amount initially planned.⁶⁴

⁶³ Land tax rates are established by the Law of RF of 11.10.1991 No. 1738-1 "O plate za zemlyu".

⁶⁴ See also: Information of Public relations' department of the Moscow Subdivision of the Russian Tax Ministry of 19.1.2001.

From January till May of this year the tax revenues of Moscow to the federal budget increased by 50% as compared to the same period of the past year. This is partly the result of the tax and budget reforms.

In order to illustrate these changes we have compared the shares of tax revenues of the consolidated budget of the Russian regions transferred from the “strong” regions (which transfer more tax revenues than other regions)⁶⁵ (Table 5).

Table 5a and 5b. The role of Moscow in the implementation of the consolidated budgets of the Russian regions (% of the total amount of different taxes collected)

Table 5a: December 2000

	Tax revenues (total)	Profit tax	Income tax	VAT	Sales tax*
Moscow	18.1%	20%	21.1%	18%	31%
Moscow oblast	3.5%	3.4%	4.1%	3.7%	-
St-Petersburg	3.5%	3.3%	4.7%	3.5%	8.4%
Bashkortostan	3.9%	3.6%	2.2%	7.4%	3%
Tatarstan	5.5%	4.3%	2.6%	12.6%	2.1%
Khanty-Mansiisky autonomous okrug	8.9%	12%	5.8%	7.8%	-
Krasnoyarsky krai	3.3%	5.4%	3.3%	1.6%	-

Table 5b: May 2001

	Tax revenues (total)	Profit tax	Income tax	VAT	Sales tax*
Moscow	33.7%	41.7%	31.4%	-	55.1%
Moscow region	3.2%	3.8%	2.9%	-	4.7%
St-Petersburg	6.3%	4.8%	8.7%	-	10.8%
Bashkortostan	2.9%	2.4%	1.7%	-	1.7%
Tatarstan	3.6%	3.1%	1.3%	-	0.8%
Khanty-Mansiisky autonomous okrug	6.3%	7.4%	4.7%	-	-
Krasnoyarsky krai	2%	2.1%	2.3%	-	-

* It is difficult to compare revenues from sales tax, since not all the regions have introduced it and/or the rates differ from region to region

Author's calculations (based on information of the Russian Ministry of Finance).

It is clear that Moscow's tax revenues are much higher than those of other regions. It should be stressed that while in 2000 the difference between Moscow and the next region (Khanty-Mansiisky autonomous okrug) was two times as large, during the first five months of 2001 the difference was 5.3 times as large. On one hand, this is the result of fiscal reforms. On the other hand, this shows that Moscow has more or less succeeded in its policy of adjusting tax collec-

⁶⁵ Although we do not take into account tax revenues per capita.

tions. Partly this could be also explained by the fact that in Moscow there is a much higher concentration of taxpayers with a high income.

One could also suspect that since Moscow is the leading region in tax collections (as is clearly shown by the consolidated budget of the Russian regions), the city also assigns the main share of tax revenues to the federal budget, thus considerably exceeding tax revenues from other Russian regions. This consideration leads to the definition of Moscow as a “donor region”.

Revenues of Moscow and the federal budget: does Moscow enjoy advantages?

Is Moscow a “donor”?

Moscow is traditionally considered to be the main source of tax revenues of the federal budget (about 40%) when compared with the other Russian regions. The city accumulates considerable means in its budget due to the large number of taxpayers as well as due to the fact that the city is both a capital and a municipality.

Indeed, during the last years Moscow has paid one of the highest percentages of all Russian regions out of its tax revenues into the federal budget.

The underlying reason for this situation is the fact that in Moscow the main Russian natural monopolies, such as the RAO “EES Rossii”, “Transneft”, OAO “Gazprom”, as well as some of the biggest oil exporters such as “LUKoil”, “YUKOS” and other large corporations are registered. Thus in 2000 more than one third of collected tax revenues assigned to the federal budget came from the largest taxpayers (OAO “Gazprom”, RAO “EES Rossii”, MPS of Russia and 18 oil companies).

At the same time Moscow always attracted investments. In 1997, almost 80% of foreign investment in the Russian economy was concentrated in Moscow. Domestic investments were also made in Moscow, the Moscow region and in the oil-rich regions of Siberia.⁶⁶ Nevertheless, Moscow does not belong to the group of the leading 20 regions with the best manufacturing dynamics. Therefore, Moscow's investments are directed in the main towards services. It was also pointed out “the profound concentration of the country's investment in Moscow is proclaimed to be a demonstration of the irrelevance of regional tax relief for investment”.⁶⁷ Perhaps Moscow is interesting just because it is Moscow – the city that is closest to the government, decision-making bodies/people and to the West as well.

In general, during the last years tax revenues from companies, the tax base of which is situated outside Moscow, accounted for about 25% of the budget of Moscow. (In 2001 the situation changed due to the new tax legislation). The same held true for tax revenues of the federal budget - 25% of taxes were received from companies registered in Moscow, but conducting their activities outside the city.⁶⁸

Because of its high revenues Moscow is sometimes defined as a “donor”. In most cases the region is defined as a “donor” if it does not receive transfers from the Fund for financial support

⁶⁶ Kolomak, Evgeniya: Sub-Federal Tax Exemptions and Their Efficiency for the Attraction of Investment. Empirical Analysis, Economics Education and Research Consortium Working Paper Series Working Paper No 2K/07, 2000, p. 8.

⁶⁷ Kolomak, Evgeniya: Sub-Federal Tax Exemptions and Their Efficiency for the Attraction of Investment. Empirical Analysis, Economics Education and Research Consortium Working Paper Series Working Paper No 2K/07, 2000, p. 8.

⁶⁸ See: Kuznetsova, O. / Ul'ukaev, A.: Finansovye vzaimootnosheniya Moskvyy i federal'nogo byudzheta, in: Voprosy ekonomiki, No. 2, Moscow, 1999, p. 56.

of Russian regions. Approximately ten Russian regions are considered to “feed” the whole country. There is also the idea that federal expenditures other than those transferred to the regions have nothing to do with the regional expenditures.

However this concept doesn't take into account the fact that the financial resources that are divided between the regions do not only constitute financial aid, but also direct expenditures. The payment of the wages of federal employees, the financing of the federal programs, etc., all this is always done in the Russian regions.⁶⁹ Furthermore, Moscow enjoys the advantage of being the city where the main federal organs are situated and a lot of federal programs are implemented.

In 1996-1998, judging by the balance of financial currents, 50 Russian regions were “donors” to the federal budget (the amount of taxes collected in their territories and transferred to the federal budget exceeded the amount of financial aid transferred to them from the federal budget) and 24 regions were “recipients”. These two groups constituted so-called “stable donors and recipients”. 14 regions were either “donors”, or “recipients” (“unstable” regions).

While in 1994 all budgets of the regions of the Russian Federation, except for Udmurtiya, had a budgetary surplus, in 1995 17 regions, in 1996 three and in 1997 16 regions had a permanent budgetary surplus. Moscow had a permanent budgetary surplus during 1994-97.⁷⁰

During these years Moscow was always among the “stable donors”. However, apart from Moscow, St.-Petersburg and autonomous areas with gas and oil industry were among the regions that assigned the largest share of tax revenue to the federal budget. The “stable recipients” are republics of the North Caucasus and South Siberia, and the majority of autonomous areas.

It was already mentioned that Moscow collects a lot more taxes than other Russian regions. The distinction between the regions with respect to their contribution to the tax revenues of the federal budget is mostly based on the following correlation: the higher the share of the region in the sum of the gross regional products, the higher its share in the revenues of the federal budget. The correlation coefficient between these two parameters was 0.95 for most regions, whereas Moscow collected a significantly higher amount of taxes (30.9% on average during 1996-1998) in comparison with its share in the gross regional product (13.8%).⁷¹

As far as the share of the federal budget in the taxes collected by the regions is concerned, in 1998 the largest share of tax revenues was transferred to the federal budget from the following regions: Agyn-Buryat autonomous area (79.8%), Altai (66.5%), Kalmykiya (63.8%), Moscow (57.7%), Ingushetiya (50.4%), Moscow oblast (47.6%). In other regions this share did not exceed 40%. The difference in the distribution of tax revenues was influenced by the structure of tax revenues (the existence of different proportions for the assignment of shared taxes), by special tax regimes (Altai, Kalmykiya, Ingushetiya) and by inter-governmental fiscal agreements (Tatarstan, Bashkortostan). Therefore, Moscow is not such a unique case.

Of course, Moscow has never received transfers from the federal budget in the same form as the other regions.⁷² However, Moscow was no exception. Along with Moscow, 12 other regions received no transfers from the federal budget in the year 1999.⁷³

⁶⁹ East-West Institute: *Federal'ny byudzhets i regiony: opyt analiza finansovykh potokov*. Moscow, 1999, p. 12.

⁷⁰ Bogacheva, O.: *Analiz regional'nykh razlichii v byudzhetnom obespechenii sub"ektov RF i mekhanizmov ikh finansovoi podderzhki*, published on the Internet at: <http://ieie.nsc.ru:8101/~taxis/bogacheva.htm>

⁷¹ East-West Institute: *Federal'ny byudzhets i regiony: opyt analiza finansovykh potokov*, Moscow, 1999, pp. 50-52.

⁷² On transfers and financial support see: Aksenova, E.: *Kak oslabit' finansovuyu napryazhennost' mezhdru tsentrom i regionami*, in: *Federalizm*, No. 2, 1999, pp. 119-140.

⁷³ See: Sergeev, L. (Ed.): *Gosudarstvennye i territorial'nye finansy*, 2000, p. 142.

Should Moscow receive subventions?

At the same time, Moscow received (until 1999) so-called annual “subventions for the fulfilment of the functions of the capital” from the federal budget, the amount of which (according to some calculations, this amount was not enough to cover even a half of respective expenses) was supposed to be determined by the federal budget law for the respective year. Apart from this provision it was hard to find any other norm in the federal budget law envisioning Moscow as a recipient of any money from federal budget. However, unlike the other regions, Moscow did always get the entire amount of subventions provided for by the federal budget laws for the respective years, with the exception of 1998.

Table 6. Granting of subventions to Moscow (1996-1998)

	Subventions received (% of the amount set up in the federal budget for the respective year)	Subventions planned (% of the revenues of the Moscow budget for the respective year)	Subventions received (% of the revenues of the Moscow budget for the respective year)
1996	99.5%	5.6%	6.5%
1997	99.2%	5.4%	4.3%
1998	56.3%	2%	1.12%

Calculated according to the federal budgets for 1996, 1997 and 1998, the Moscow budgets for 1996, 1997 and 1998, and according to Moscow Government Decisions (of 8.4.1997 No. 255, of 7.4.1998 No. 267, of 6.4.1999 No. 279).

In 1993, subventions to Moscow from the federal budget amounted to 10.3% of the budget of Moscow (under the laws on the implementation of the budget for the respective year),

- in 1994 to 15%,
- in 1995 to 12.5%,
- in 1996 to 6.5%,
- in 1997 4.3%,
- in 1998 1.12%.

The share of subventions to Moscow in the expenditures of the federal budget was also reduced:

- by 0.9% of the federal expenditures in 1995,
- by 0.6% in 1996,
- by 0.5% in 1997,
- by 0.2% in 1998.

Thus, the tendency of reducing the dependence of the budget of Moscow on federal subventions was very clear. Beginning in 1999, the Federation decided not to transfer subventions to Moscow. However, since 1998, federal budgets provide for the transfer to Moscow of stock shares owned by the Federation in order to cover expenses of Moscow incurred due to its metropolitan status. Nevertheless, it is clear that revenues from these shares are not the same thing as subventions.

By depriving Moscow of its right to receive subventions from the federal budget, the Federation violated the Law on the Status of the Capital of the Russian Federation. This is not only a political, but a legal conflict as well (and as such could be brought before court). Every year Moscow raises this question, with no effect so far.

The allocation of the federal subvention (the main component of the federal financial aid to the Moscow budget) to Moscow is always a contentious issue.⁷⁴ From the point of view of the Moscow authorities, the additional means for the maintenance of the status of the city as the Russian capital are indispensable for Moscow. From the point of view of the federal authorities, Moscow benefits from its metropolitan status much more than it loses. Therefore, it is not necessary to transfer to the city any subventions for this purpose.⁷⁵ This is substantiated by the fact that due to Moscow's metropolitan status a considerable amount of direct federal expenses are spent on the territory of Moscow. Thus 1998 more than 50% of the total direct federal expenditures were carried out in the territory of Moscow. St.-Petersburg followed Moscow with 2.8% of direct federal expenses. Obviously, the difference is very great. When comparing direct expenses of the federal budget in the territory of Moscow and expenses of the budget of Moscow, it appears that in 1998 more than half (53.7%) of the total expenses carried out in Moscow came from the federal budget.⁷⁶

Revenue vs. expenses: the real picture.

In 1995 – 1996 the situation in Moscow was paradoxical. The city was the leading region not only with respect to the tax revenues transferred to the federal budget, but also with respect to federal financial aid (in any form) received. Thus, the main donor was also the main recipient. In 1995 the share of resources assigned to the budget of Moscow accounted for 7.9% of the total amount of assignments from the federal budget to the regions, in 1996 for 4.9%. This share was reduced to 3.8% in 1997 and to 2.2% in 1998. The total proportion of federal financial aid in the revenues of the budget of Moscow was reduced from 6.7% in 1995 to 1.1% in 1998.⁷⁷

Therefore, the parameter reflecting the ratio between the expenses of the federal budget, carried out in the territory of the region, and revenues collected in the territory of the region and transferred to the federal budget, could provide us with the most adequate picture of the status of the region with respect to its fiscal relations with the federal budget. In this context it is perhaps not appropriate to use definitions such as “donor” or “recipient”.⁷⁸

A very small part of the revenues of the federal budget which are transferred from the territory of the city are returned to the budget of Moscow in the form of financial aid – only 0.8% (according to the data for 1998). This could characterise Moscow as a “donor”.⁷⁹ However, if we add to the financial aid direct expenses of the federal budget made in the territory of Moscow, it appears that in 1998 almost 83.2% of the revenues of the federal budget, which came from the territory of Moscow, were returned to the city. Nevertheless, remaining (according to this parameter) a “donor region”, Moscow is not a unique case. The leading region in 1998 was Yamalo-Nenetsky autonomous area, to which only 3.7% of the revenues of the federal budget received from the territory of the region were returned.

⁷⁴ This conflict is nothing but a refusal by the Federation to fulfil its obligations under the federal legislation. It is also a typical example of the general practice of the Federation, i.e., the failure to carry out its obligations with respect to the assignments/payments from the federal budget. The case of subventions to Moscow could make a good precedent if it is brought before court. This could force the Federation to follow the legislation adopted by the Federation itself.

⁷⁵ See: Kuznetsova, O. / Ul'ukaev, A.: *Finansovye vzaimootnosheniya Moskvyy i federal'nogo byudzheta*, in: *Voprosy ekonomiki*, No. 2, Moscow, 1999, p. 58.

⁷⁶ Moscow has a leading position in this area, too. See: Kuznetsova, O. / Ul'ukaev, A.: *Finansovye vzaimootnosheniya Moskvyy i federal'nogo byudzheta*, in: *Voprosy ekonomiki*, No. 2, Moscow, 1999, p. 61.

⁷⁷ See: Kuznetsova, O. / Ul'ukaev, A.: *Finansovye vzaimootnosheniya Moskvyy i federal'nogo byudzheta*, in: *Voprosy ekonomiki*, No. 2, Moscow, 1999, p. 57.

⁷⁸ Although these definitions are very often used for political speculations.

⁷⁹ The situation in Moscow, however, is not that exceptional. Tatarstan, Bashkortostan and St.Petersburg are returned nothing, or very little. See: Kuznetsova, O. / Ul'ukaev, A.: *Finansovye vzaimootnosheniya Moskvyy i federal'nogo byudzheta*, In: *Voprosy ekonomiki*, No. 2, Moscow, 1999, p. 64.

Moscow is also notable with respect to the role of the federal budget in the expenditures on administration of government (74.3% in 1998). In the territory of Moscow an overwhelming part of the federal budgetary expenditures for the administration (federal state organs, etc.) were carried out, at least up to the end of 1999. A considerable part of federal programs is still being implemented in the territory of Moscow. The share of direct investments from the federal budget, according to some calculations, constitutes about 20%.⁸⁰ In 1996 federal investments accounted for 24.5%, in 1997 for 32.6%; in 1998 they dropped sharply to 13.2%.⁸¹ However, the share of Moscow in the federal budgetary investments corresponded approximately to its share in the tax revenues of the federal budget. Many Moscow organisations and citizens receive income from the implementation of various international loans, programs etc. in the territory of the capital. On balance, Moscow will always be a “donor”.

If we do not take into account the huge amount of financial resources circulating in the territory of the capital, Moscow still remains a region that transfers to the federal budget much more than it receives. (Sometimes Moscow even supplements the pay of federal employees, such as policemen). In its territory each rouble of federal funds today returns twice more taxes than in any other region.⁸²

The development of local self-government in Moscow

As was already pointed out, Moscow is a municipality. This is a cause for constant disputes. The basic problem lies in various contradictions between Moscow legislation and the federal laws.

At the city level, the Moscow City Council (Duma) and the Government of Moscow fulfil the regional authority and self-government functions. In Moscow there are three main levels of territorial authorities: the city, the administrative okrug⁸³ and the districts (raiony). In principle, each of them should have clearly defined competences.

There are a number of legal acts promulgated by the city of Moscow optimising the legal relations between the above-mentioned levels of government. The first attempts of separation of authorities among the territorial levels were made already in the early nineties, after the reform of the territorial system of Moscow. The main principles of the division of authorities between the levels of government in Moscow is envisaged in the Charter of the city of Moscow, some chapters of which are dedicated to the property, land and budgetary relations between the territorial levels. Thus, the property of the city (both state and municipal) should be under the control of the city. The districts' bodies are to be empowered to use and to dispose of the municipal property according to the decisions of the city legislature.

The basic territorial units in Moscow are districts, since they are allocated independent financial resources. According to Article 42 of the Charter, the financial resources of the districts should be provided for by the budget of Moscow for the respective year. The financial resources of districts may also include resources of extra-budgetary funds such as loans, etc. The Moscow City Council (Duma) has the right to decide on the independent budgets of the particular dis-

⁸⁰ See: Laksin, V. / Shvetsov, A.: Stereotipy i realii rossiiskogo byudzhethnogo federalizma, in: Voprosy ekonomiki, No. 1, Moscow, 2000, p. 82

⁸¹ See: Kuznetsova, O. / Ul'ukaev, A.: Finansovye vzaimootnosheniya Moskv'y i federal'nogo byudzheta, in: Voprosy ekonomiki, No. 2, Moscow, 1999, p. 61.

⁸² See: Laksin V. / Shvecov, A.: Stereotipy i realii rossiiskogo byudzhethnogo federalizma, in: Voprosy ekonomiki, No. 1, Moscow, 2000, p. 83

⁸³ According to the Charter of Moscow administrative okrugs are city territorial units formed for administration of the respective territories, co-ordination of the activities of administration of districts, etc. The administrative okrug includes several city districts (raiony).

districts, transferring to them the rights to collect and use a part of the city's taxes, duties, fines and other income.

According to the financial resources law for Moscow districts, the districts' councils should use financial resources of the districts in order to cover local needs.⁸⁴ However, the usage of these resources is still under control of the city itself (being its property). Nevertheless, district councils may use the allocated financial resources independently, unless the purposes of the use of these resources are explicitly mentioned in instructions of the Head (prefekt) of an administrative okrug, or by legal acts of the city.

The financial resources of Moscow districts include, among others, resources transferred from the budget of the city of Moscow, according to the estimate of expenditures of districts; resources of extra-budgetary funds of financial resources of districts and of the other extra-budgetary funds of districts; resources obtained from usage of the property of Moscow, etc.

This system of the Moscow districts differs very little from the structure of local self-government in the majority of Russian regions.

It has already been mentioned that the Budget Code and the Tax Code establishes a three-level budget and tax system (with federal, regional and local levels), although, according to the Constitution, local self-government (and its organs) should not be included into state authority (and its organs). To this conflict we should also add the problem of the multi-level structure of local self-government. In principle, two levels of a local public authority within the region exist, and, accordingly, there are two levels of local budgets, one of which exists "unofficially". Some authors distinguish more levels within different regions. For example, there is a view that there are five levels of government in Russia: "(1) federal, (2) regional, (3) the 'first tier local', including cities and raions, (4) the 'second tier local', including cities within raions and districts within cities, and (5) the 'third tier local', including districts within cities within raions".⁸⁵ In this structure "the top three levels are formally authorised to collect their own revenues and make decisions on expenditures".⁸⁶

Indeed, in the majority of the regions, where the cities which were formerly subordinated to administrative districts have the status of municipalities, there are small-sized "district" cities, populated areas, etc. within the administrative districts with appointed or elective authorities and quasi-budgets (estimate of expenditures). In some Russian regions, hundreds of populated areas have the status of municipalities, in full conformity with the federal legislation and the principle of local self-government. Above them there are territorial units (which are the former districts) with administrative organs appointed by the regions and quasi-budgets. There are even more complicated structures of municipalities of two levels, one of which lacks its organs to some extent.⁸⁷

This caused either the absence of real local budgets, or a situation where hundreds of local budgets cannot be included in a uniform system of fiscal authorities.

⁸⁴ Law of Moscow of 6.5.1998 No. 9 On financial resources of a district of the city of Moscow.

⁸⁵ Zhuravskaya, Ekaterina V.: Incentives to provide local public goods: fiscal federalism, Russian style, *Journal of Public Economics* 76 (2000), p. 340.

⁸⁶ Zhuravskaya, Ekaterina V.: Incentives to provide local public goods: fiscal federalism, Russian style, *Journal of Public Economics* 76 (2000), p. 340.

⁸⁷ On the diversity of multi-level structure of local self-government and budgetary laws see: Department of inter-budgetary relations of the Ministry of Finance of the Russian Federation: *Poyasnitel'naya zapiska k metodicheskim rekomendatsiyam sub"ektam Rossiiskoi Federatsii po regulirovaniyu mezhbyudzhetsykh otnoshenii*, published on the Internet at: http://www.minfin.ru/fvr/vr_metod/note.doc

In order to solve this problem, some specialists propose the following rules: in the regions where local self-government is already organised on the basis of populated areas (“naselennye punkty”), this level could restore the district level of the budget system. In the regions where the local self-government is organised on a “territorial” basis, it could be enough to grant the fiscal authority of territorial governmental organs to the existing “large” municipalities and to “permit” the formation of municipalities (with real local budgets) at the level of populated areas. When all of the powers of local self-government are transferred to lower-level units of the budget system, the municipalities will have only “local” governmental functions and, if necessary, could be subsequently reformed to administrative-territorial units with “governmental” status. Thus, in the budget system an intermediate level between the regional and the municipal level of the budget system will appear, based on populated areas.⁸⁸

The Concept of Further Development of Local Self-government in the City of Moscow⁸⁹ reflects these ideas. Local self-government in Moscow will be organised at the level of districts (raiony), which will be granted financial resources and real budgets. Therefore, there will be an intermediate level between districts and the city: administrative okrugs. The new revised Charter of Moscow is supposed to be approved very soon.

However, the Moscow budget for 2002 (which passed its first reading on July 6, 2001) does not reflect the establishment of local budgets in Moscow.⁹⁰ According to Yu. Korostylev, 2002 will be a transitional year.⁹¹ During 2002 all of the mechanisms of the formation of the local budget in Moscow should be established. A real creation of local budgets can be expected only for 2003.

⁸⁸ Khristenko, V.: Razvitie byudzhnogo federalizma v Rossii: ot raspdeleniya deneg k raspdeleniyu polnomochii, published on the Internet at: http://www.government.ru:8080/government/ministers/Hristenko_st_02_2001.html

⁸⁹ Decision of the Government of Moscow (Postanovlenie Pravitel'stva Moskvy) of 20.3.2001, No. 262-PP “O Kontseptsii dal'neishego razvitiya mestnogo samoupravleniya v gorode Moskve”.

⁹⁰ Decision of the Government of Moscow (Postanovlenie Pravitel'stva Moskvy) of 29.5.2001, No. 498-PP “O proekte byudzheta goroda Moskvy na 2002 god”.

⁹¹ See: Korostylev, Yu: Moskovsky byudzhnet polnost'yu zavisit ot urovnya naloga na pribyl', obsuzhdaemogo v Gosdume, interview to strana.ru on 18.6.2001, published on the Internet at: <http://www.strana.ru/stories/01/06/18/1222/50512.html>

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Decision of the Government of Moscow (Postanovlenie Pravitel'stva Moskvy) of 20.3.2001 No.262-PP "O Kontseptsii dal'neishego razvitiya mestnogo samoupravleniya v gorode Moskve".

Decision of the Government of Moscow (Postanovlenie Pravitel'stva Moskvy) of 27.3.2001 No.298-PP "O predvaritel'nykh itogakh ispolneniya byudzheta goroda Moskvy za 2000 god i merakh po realizatsii Zakona Moskvy ot 27 dekabrya 2000 goda No. 41 "O byudzhete Moskvy na 2001 god"".

Decision of the Government of Moscow (Postanovlenie Pravitel'stva Moskvy) of 29.5.2001 No.498-PP "O proekte byudzheta goroda Moskvy na 2002 god".

Elena Malieva

Probleme des fiskalischen Föderalismus: der Fall Nižnij Novgorod

Einleitung

Dieses Arbeitspapier wurde im Rahmen des Forschungsprojektes „Wirtschaftskulturelle Faktoren in Steuergesetzgebung und Steuerpraxis der Rußländischen Föderation“ an der Forschungsstelle Osteuropa der Universität Bremen geschrieben.¹ Das Anliegen des vorliegenden Papiers ist es, einen Überblick zur Problematik des fiskalischen Föderalismus in der Rußländischen Föderation anhand einer Fallstudie zur Situation in den fiskalischen Beziehungen zwischen Föderation, Region und kommunaler Selbstverwaltung mit dem Beispiel Nižnij Novgorod zu geben. Der dafür notwendigen Einführung in die allgemeine politische und wirtschaftliche Lage in der Region folgen Aspekte der Steuerpolitik und der interbudgetären Beziehungen zwischen Föderation, Region und Kommunalverwaltung.

Besonderes Augenmerk gilt den hiermit verbundenen Problemen des Kleinunternehmertums: die allgemeinen Steuerprobleme werden anhand „kleiner Beispiele“ aufgezeigt. Dadurch werden Einblicke gegeben sowohl in allgemeine Steuerfragen, die das Kleinunternehmertum betreffen, als auch in die konkreten Entwicklungsbedingungen der des Unternehmertums in der Region Nižnij Novgorod.

Im Weiteren werden wichtige Probleme der Besteuerungsmodelle der Kleinunternehmen und die aktuelle Politik gegenüber den sogenannten „offshore-Zonen“ dargestellt. Abschließend wird ein Ausblick auf zu erwartende politische und wirtschaftliche Entwicklungen der Region und der Stadt Nižnij Novgorod gegeben.

Der steuerpolitische Kontext

Seit dem 1. Januar 2001 befindet sich das russische Steuersystem in einer geänderten Situation,² da in einer radikalen Steuerreform erhebliche Steuersenkungen eingeführt wurden. Hiervon erhofft man sich verschiedene positive Effekte: Zum einen soll sie günstig auf den Staatshaushalt wirken. Dabei könnte der Anteil der Schattenwirtschaft an der russischen Ökonomie über die verringerten Steuern zugleich erheblich gesenkt werden.³ Zum anderen soll die Steuerreform der russischen Wirtschaft dringend benötigte Investitionen zuführen helfen.

Die begonnenen Reformen betreffen insbesondere die Gewinnsteuer, die Mehrwert-, Luxus-, Lohn- und Einkommenssteuer. Zudem wurde eine so genannte „einheitliche Sozialabgabe“ eingeführt. Allein auf die Gewinnsteuer entfällt demnächst rund ein Viertel des gesamten russischen Bundessteueraufkommens.⁴ Danach folgen die Mehrwertsteuer mit 24,1%, die Luxus-

¹ Siehe dazu: Fruchtmann, J. / Pleines, H.: Das russischen Steuersystem. Profil und erste Ergebnisse des Forschungsprojekts „Wirtschaftskulturelle Faktoren in Steuergesetzgebung und Steuerpraxis der Russischen Föderation“, in: Arbeitspapiere und Materialien, Nr. 25, Forschungsstelle Osteuropa, Bremen, 2001.

² Siehe dazu: Shleifer, A. / Treisman, D.: Without a map. Political tactics and economic reform in Russia, Cambridge 2000, S.109-136; OECD Economic Surveys 1999-2000. Russian Federation, Paris 2000, S. 113-146.

³ Mehr dazu: Glinkina, S.: Entwicklung der Schattenwirtschaft im gegenwärtigen Rußland, in: Osteuropa 4/1997, S. 337-355; Dolgopjatova, T.: Neformal'nyj Sektor v rossijskoj ékonomike, Moskau, 1998; Dolgopjatova, T. u.a.: Schattenwirtschaft in Rußland. Aktivitäten legaler russischer Unternehmen, Bericht des BIOst 37, 1999; Quiring, A.: Organisierte Kriminalität. Die informelle Institutionalisierung von Eigentumsrechten in Rußland, Arbeitspapier des Osteuropa-Instituts der FU Berlin Nr. 28, 2000; Jakovlev, A.: Počemu v Rossii vozmožen bezriskovyy uchod ot nalogov, Voprosy ékonomiki 11/2000, S. 134-152.

⁴ Anfang Juli 2001 hat die Staatsduma ein Gesetz verabschiedet, das die Senkung der Gewinnsteuer von 35 Prozent auf 24 Prozent festlegt. Siehe dazu: Rußland senkt die Gewinnsteuer deutlich: Umtauschpflicht für Deviseneinnahmen soll künftig verringert werden, in: Frankfurter Allgemeine Zeitung, 9.7.2001, Nr. 156, S. 13.

steuer mit 12,6%, die Alkohol-, Lohn- und Einkommenssteuer mit bis zu 13% und die Abgaben auf Rohstoffnutzung mit 7,5%.⁵

In den ersten fünf Monaten des Jahres 2001 konnte Rußland auf ein um 50 % erhöhtes Steueraufkommen gegenüber dem Vorjahreszeitraum zurückblicken. Es lag damit um 12,6 % höher als im Haushalt geplant. Dieser Wert des Steueraufkommens für die Rußländische Föderation lag damit bei 11,3% des Bruttoinlandsprodukts (entsprechend 9,2% in den ersten fünf Monaten des Vorjahres).⁶

Die Steuerreform ist weiter in Bewegung. Die Staatsduma berät eine Reform der Unternehmensbesteuerung. Dabei ist die Senkung der Gewinnsteuer von 35%, davon 10% für die Föderation, 20% für die jeweilige Region und 5% für die entsprechende Gemeinde, auf 24% geplant.

Neben der Steuerreform, die jetzt unter Präsident Putin eine bedeutende Rolle in der Tagespolitik spielt, sind die Verhältnisse zwischen dem Zentrum und den Regionen ein wichtiges Feld politischer Reformen.⁷

Probleme des fiskalischen Föderalismus

Probleme der interbudgetären Verhältnisse beschäftigen schon seit langem sowohl staatliche Strukturen als auch Wissenschaft und Presse. Schon in der Zeit der Sowjetunion hat die industrielle Umverteilung dazu beigetragen, daß Regionen und Städte sich unterschiedlich entwickelten. Einige Territorien werden zu den hochentwickeltesten gezählt, andere dagegen nicht.⁸ Viele Fragen Probleme der Beziehung zwischen der Föderation und den Regionen bleiben noch heute ungelöst.⁹

Zum einen hatten Städte wie Moskau oder Regionen wie Jamalo–Nenetz durch Umverteilung von Profiten nationaler Konzerne, die früher in Ministerien integriert waren, profitiert. Dies beinhaltet ein deutlich größeres Steuerpotential. Regionen, in denen ein solcher Konzern registriert wurde, nehmen deutlich mehr Steuern ein als Regionen, in denen dieser Konzern faktisch seine Tätigkeit durchführt.¹⁰ Zum anderen wurde ein für alle Föderationssubjekte einheitlicher Richtsatz der Abzüge (edinyj normativ otčislenij) von den föderalen Steuern festgestellt. Die reichen Regionen hatten durch die niedrigen Sätze der Steuerabzüge wenig Verluste. Die mittleren Regionen waren unzufrieden: ihre Steuer erhielten sie jetzt erst nach einem unnötigen Geldkreislauf aus dem föderalen Budget zurück. Die eigenen Einkünfte der “armen” Regionen fielen im Vergleich zu den föderalen Überweisungen viel niedriger aus.¹¹

⁵ Vgl.: Russlands Steuerreform zahlt sich aus: Regierung kündigt weitere Änderungen an, in: Handelsblatt, vom 11.6.2001, Nr. 110, S. 7.

⁶ Vgl. Russlands Steuerreform zahlt sich aus: Regierung kündigt weitere Änderungen an, in: Handelsblatt, vom 11.6.2001, Nr.110, S. 7.

⁷ Dieses Thema hat in der letzten Zeit viel Aufmerksamkeit erregt. Siehe dazu u.a.: Fruchtmann, J. / Pleines, H.: Das russische Steuersystem. Profil und erste Ergebnisse des Forschungsprojekts „Wirtschaftskulturelle Faktoren in Steuergesetzgebung und Steuerpraxis der Russischen Föderation“, in: Arbeitspapiere und Materialien, Nr. 25, Forschungsstelle Osteuropa, Bremen, 2001; Rubčenko, M.: Torg Zakončen, in: Ėkspert, Nr. 20, 2001; Anarchii prichodit konec, in: Argumenty i fakty, Nr. 23, Juni 2001.

⁸ Zum Beispiel ist die Metallurgie immer noch konkurrenzfähig, die Leichtindustrie dagegen nicht. Ähnlich sieht es mit dem Agrarsektor aus: es gibt Regionen, die man, mit der Ausnahme von der Hauptstadt, ganz zum landwirtschaftlichen Sektor zählen kann.

⁹ Siehe dazu: Lavrov, A. / Litvak, D. / Sutherland, D.: Reforma mežbudžetnych otnošeniji v Rossii: „federalizm, sozdajuščij rynek“, in: Voprosy ekonomiki, Nr. 4, 2001, S. 32-52.

¹⁰ So „Gazprom“ in Moskau. 15-20% des Moskauer Haushaltes werden von “Gazprom” bestritten (wo der Konzern offiziell registriert ist), während die Betriebe von “Gazprom” Tausende von Kilometern von Moskau entfernt sind.

¹¹ Siehe dazu: Assekritov, S. / Širobokowa, W: Mežbudžetnye otnošenija: problemy i podchody k ich rešeniju, in: Ėkonomist, Nr. 1, 2001, S. 57-65, hier: S. 58.

Dies hat dazu geführt, daß die Politik der finanziellen Gleichheit in „undurchsichtigen“ Statistiken und einer weiter sinkender Verantwortlichkeit der regionalen Verwaltungen resultierte. Später wurde dieser Ansatz verändert. Die Verteilung aller Geldmittel zwischen den Regionen wurde durch einen Fond zur finanziellen Unterstützung der Regionen (FFPR: Fond finansovoj podderžki regionov) durchgeführt. Im Rahmen des Regierungsprogramms zur Reformierung der interbudgetären Beziehungen für 1999 – 2001 wurde die Arbeit des Fonds als richtig und unabhängig von der regionalen Politik bewertet.¹²

Im Vergleich dazu ist die Politik der finanziellen Umverteilung auf der regional - kommunalen Ebene weniger erfolgreich. Das Gesetz „Über die finanziellen Grundlagen der kommunalen Selbstverwaltung“ von 1997 hat nicht wie erwartet zu einer Stabilisierung bei der Umverteilung geführt. Unter anderem liegen die Ursachen darin, daß die Regionen eine sehr starke Autonomie besitzen und dadurch auch verschiedene Möglichkeiten haben, um Einfluß auf die Wirtschaftssubjekte auszuüben. Als Beispiele können hier direkte oder indirekte Beteiligung der Administration am Grundkapital lokaler Unternehmen oder der Einfluß von Kontroll-, Steuer- oder Lizenzbehörden genannt werden.

Entscheidungen hierüber sind oft reine Gesetzesfragen, die auf politischer Ebene beeinflußt werden können. Die Fragen der interbudgetären Beziehungen sind allerdings oft eher von informellen Absprachen zwischen der regionalen und der föderalen Administration als von gesetzlichen Regeln abhängig.

In der Rußländischen Föderation gibt es föderale, regionale und kommunale Steuern. Einige föderale Steuern werden nach festgelegten Proportionen zwischen der Föderation und der Region verteilt. Hierbei handelt es sich um sogenannte regulierte Steuern. Gerade diese stellen oft die Basis der allgemeinen fiskalischen Einkommen der Regionen dar. Diese Proportionen werden jedes Jahr neu festgelegt, wovon die Verteilung der Mittel zwischen Föderation und Region wesentlich abhängt. Die Entwicklung dieser Aufteilung ist in Tabelle 1 dargestellt.

Seit 1994 gilt in der Rußländischen Föderation das Prinzip der sogenannten gleichen Beteiligung der Regionen an der Bildung des Einkommens des Zentrums. Das bedeutet, daß die Normen der Verteilung von den regulierten Steuern für alle Föderationssubjekte gleich sind. Diese Normen begründen jedoch eine nur formale Gleichheit der Regionen in der Beziehung zum Zentrum.

Die eigentlichen regionalen Steuern machen zusammen mit den kommunalen 10% des regionalen Einkommens aus. Insgesamt stellen die sogenannten festgelegten Einkommen (Zakrepljennye dochody), d.h., die regionalen regulären Dauereinkommen, 20% der regionalen Haushalte. Der Rest besteht aus den festgelegten Steuern, die jedes Jahr neu definiert werden, sowie aus Transfers aus dem föderalen Haushalt.¹³ Dies bedeutet, daß die Regionen keine Möglichkeit haben, ihre eigene finanzielle Sicherung für eine langfristige Periode zu prognostizieren.

Die Tabelle zeigt die Verteilung von Einkommen und Ausgaben zwischen der Föderation und den Regionen. So hat sich ab 1999 eine Tendenz der Konzentration der allgemeinen finanziellen Ressourcen auf der föderalen Ebene herausgebildet. Im Budget für das Jahr 2001 ist der Anteil des Einkommens des föderalen Haushaltes in Höhe von 56,3% geplant, obwohl im Haushaltskodex vorgesehen ist, daß der Anteil des Einkommens des Gesamthaushaltes aller Regionen nicht weniger als die Hälfte des allgemeinen Einkommens des konsolidierten föderalen Haushaltes betragen soll.¹⁴

¹² Siehe dazu: Christenko V. / Lavrov A.: Novaja metodika raspredelenija transfertov, Finansy, Nr. 3, 2001, S. 25-33.

¹³ Mehr dazu: Assekritov, S. / Širobokowa, W: Mežbudžetnye otnošenija: problemy i podchody k ich rešeniju, in: Ekonomist, Nr. 1, 2001, S. 57-65, hier: S. 58.

¹⁴ Vgl.: Assekritov, S. / Širobokowa, W: Mežbudžetnye otnošenija: problemy i podchody k ich rešeniju, in: Ekonomist, Nr. 1, 2001, S. 57-65, hier: S. 57.

Tabelle1: Struktur des konsolidierten Haushaltes (in %)

	1992	1993	1994	1995	1996	1997	1998	1999	2000
Einnahmen Föderaler Haushalt	58,0	51,0	47,0	53,0	50,5	48,3	51,1	51,1	51,9
Einnahmen Regionale Haushalte	42,0	49,0	53,0	47,0	49,5	51,7	48,9	48,9	48,1
Ausgaben Föderaler Haushalt	67,0	50,0	49,0	49,0	47,5	44,3	53,1	53,1	48,5
Ausgaben Regionale Haushalte	33,0	50,	51,0	51,0	52,5	55,7	46,9	46,9	51,5

Quelle: Assekritov, S. / Širobokowa, W: *Mežbjudžetnye otnošenija: problemy i podchody k ich rešeniju*, in: *Ekonomist*, Nr.1, 2001.

Die Struktur des konsolidierten Haushaltes und die Verteilung von Einkommen und Ausgaben sowohl auf föderaler als auch auf regionaler Ebene spiegeln die finanzielle Seite der Beziehungen zwischen Zentrum, Region und Kommunalverwaltung.

Finanzielle Aspekte des Verhältnisses von Zentrum, Region und kommunaler Selbstverwaltung

Die Institution der kommunalen Selbstverwaltung existiert in ihrer modernen Form in Rußland seit 12 Jahren. Seit dem 1. September 1995 ist für die kommunale Selbstverwaltung das Gesetz „Über die allgemeinen Prinzipien der Organisation der kommunalen Selbstverwaltung in der Rußländischen Föderation“ als Grundprinzip gültig.¹⁵

Die ständigen Probleme zwischen den kommunalen und regionalen Verwaltungen muß man unter verschiedenen Gesichtspunkten verstehen. Zum einen sind dies historische Aspekte der „Umverteilung“ zwischen den reichen und weniger reichen Regionen,¹⁶ zum anderen die Regelung der Steuereinnahmen zwischen den kommunalen Selbstverwaltungen.

Die Föderation hat schon mehrere Gesetzgebungserlasse verabschiedet, die versuchen, eindeutige Spielregeln festzulegen. Jedoch haben all diese Gesetze¹⁷ keine Mechanismen zu ihrer Durchführung vorgesehen. Letztendlich haben die Regionen die volle Freiheit bei der Verteilung der Haushaltsmittel (bzw. Steuereinnahmen) zwischen den kommunalen Verwaltungen bekommen.

Neben dem System der Verteilung der Steuern zwischen den Haushalten der föderalen, regionalen und kommunalen Ebene stellt die finanzielle Unterstützung der Regionen durch das Zentrum eine der wichtigsten Mechanismen der Regulierung der Beziehung „Kommune - Region – Zentrum“ dar. Mit dieser Hilfe soll die finanzielle Sicherung der Regionen gesichert werden.

¹⁵ Siehe dazu: Gesetz der RF „Ob obščich principach organizacii kommunal'nogo samoupravlenija v Rossijskoj Federacii“, Nr. 154-FZ, vom 28.8.95; oder die Änderungen dazu vom 4.8.2000; oder Kuznir, J. / Mitrochin, S: *Formirovanije i razvitije bjužetnogo federalizma v Rossijskoj Federacii*, in: *Arbeitspapiere und Materialien*, Nr. 32, Forschungsstelle Osteuropa, Bremen 2001.

¹⁶ Das passiert in der Mehrzahl der Rußländischen Regionen: die Hauptstädte, wo sich die meiste Produktion und die meisten Einnahmequellen (z.B. kleine und mittelständische Unternehmen) befinden, werden durch die regionalen Gesetze gezwungen, fast alles, was sie verdienen den ärmeren kommunalen Einheiten abzugeben.

¹⁷ Zum Beispiel das Gesetz „Über die finanziellen Grundlagen der kommunalen Selbstverwaltung“, Steuergesetzbuch 1998.

Bis 1999 war ein Model, das nur zwei Merkmale in Betracht zieht, gültig: Einkommen und Ausgaben. Seit dem Jahr 2000 werden andere, objektivere Werte als Bemessungsunterlage verwendet: das Bruttoinlandsprodukt und das Bruttoregionalprodukt. Jedoch ist die Höhe des BRP im wesentlichen von subjektiven Faktoren abhängig. Zu den subjektiven Faktoren werden gezählt: erstens die Höhe des Anteils der Schattenwirtschaft (im regionalen Durchschnitt 25-40%), zweitens die Höhe des moralischen Verschleißes des Stammkapitals. Bis jetzt fehlt dazu ein eindeutiges Abrechnungsschema.

Diese Berechnung führt dazu, daß von den Regionen Möglichkeiten gesucht werden, diese Zahlen zu reduzieren, um größere Geldsummen aus dem Zentrum zu erhalten. So versuchen einige Regionen, die sich der Abhängigkeit der Größe des föderalen Geldtransfers vom BRP sehr bewußt waren, das Goskomstat zu überzeugen, daß diese Zahlen für ihre Region viel zu hoch angesetzt seien.¹⁸ Aus diesem Grund entspricht in einigen regionalen Abrechnungen die Höhe des moralischen Verschleißes des Stammkapitals der Hälfte des gesamten Stammkapitals der Region.¹⁹

Die finanzielle Unterstützung einzelner Regionen besteht nicht nur aus Geldtransfers. Bis 1999 bestand sie auch aus verschiedenen Subventionen und Zuschüssen, Finanzierung von besonderen Programmen zur Entwicklung einzelner Regionen und anderen zusätzlichen Geldkrediten, die allerdings zum großen Teil durch Barter zurückgezahlt wurden.²⁰

Nur der Vergleich von allen regionalen „Geldeinfuhren“ und „Geldausfuhren“ kann ein relativ objektives Bild über die finanziellen Beziehungen zwischen Zentrum und Regionen geben.²¹ Nur 26 von 89 Regionen haben einen positiven Saldo. Dies bedeutet, daß die Zahlungen ins Zentrum größer als der Geldtransfer aus dem Zentrum sind. Zu diesen Regionen gehört auch die Region Nižnij Novgorod.

Dies alles führt zu sehr großen Differenzen im finanziellen Zustand der einzelnen Regionen. Außerdem ist festzustellen, daß einige Regionen in der Lage sind, ihre Ausgaben mit eigenem Einkommen zu decken. In diesem Fall bringen Subventionen aus dem Zentrum nur zusätzliche Schwierigkeiten mit sich und bilden massive gegenläufige Geldströme.

Besteuerung des Kleinunternehmertums

Immer deutlicher zeigt sich jetzt, daß das Kleinunternehmertum eine bedeutende Steuerquelle der Region darstellt.²² Diese Bedeutung zeigt sich nicht im Umfang der Steuereinnahmen. Gewiß trägt die russische Großindustrie, die 264 größten Steuerzahler, allein mit 44% zu allen Steuern bei. Die Leistungen russischer Kleinunternehmen sind mit 11-12 % des Bruttoinlandsprodukts (BIP) auch im Vergleich zu anderen Ländern relativ gering (Großbritannien 50-53%, Deutschland 50-54 %, Italien 57-60 %, USA 50-52 %).²³

Wichtig ist aber, daß durch die Steuereinnahmen von Kleinunternehmen in der Mehrzahl der Rußländischen Regionen zum großen Teil die regionalen Haushalte gebildet werden. Das Kleinunternehmertum in Rußland besteht zur Zeit aus mehr als 840.000 Unternehmen, fest an-

¹⁸ Interview mit N. Golubcov, Leiter des Oblkomstates der Region Nižnij Novgorod.

¹⁹ Mehr dazu: Assekritov, S. / Širobokowa, W: *Mežbjudžetnye otnošenija: problemy i podchody k ich rešeniju*, in: *Ėkonomist*, Nr. 1, 2001, S. 57-65, hier: S. 61.

²⁰ Mehr dazu: Assekritov, S. / Širobokowa, W: *Mežbjudžetnye otnošenija: problemy i podchody k ich rešeniju*, in: *Ėkonomist*, Nr. 1, 2001, S. 57-65, hier: S. 62.

²¹ Siehe dazu ausführlicher: Assekritov, S. / Širobokowa, W: *Mežbjudžetnye otnošenija: problemy i podchody k ich rešeniju*, in: *Ėkonomist*, Nr. 1, 2001, S. 57-65, hier: S. 63.

²² Mehr dazu: Malieva, E.: *Globalisierungsdruck auf russische Kleinunternehmen?*, in: *Arbeitspapiere und Materialien*, Nr. 23: *Wirtschaft und Außenpolitik im Osten Europas*, Beiträge für die 8. Brühler Tagung junger Osteuropa-Experten, Dezember 2000, Bremen, S. 29-32.

²³ *Rossijskij Ėkonomičeskij Žurnal*, Nr. 10, 1996, hier: S. 43.

gestellt sind hier etwa 6 Millionen. Doppelt so viele Beschäftigte sind zudem auf Vertragsbasis in Kleinunternehmen tätig. Außerdem zählen 3,5 Millionen Menschen als natürliche Personen zu den Kleinunternehmern.²⁴

Durch das heutige Steuersystem ist die Mehrzahl der Unternehmen verpflichtet, 30 bis 60% ihres Umsatzes in Form verschiedener Steuer abzugeben. Deswegen sinkt das Interesse der Bevölkerung, sich selbständig zu machen und legal neue Unternehmen zu gründen. Existierende Unternehmen suchen verschiedene Wege, Steuerzahlungen zu vermeiden.²⁵

Häufig wird aufgrund der hohen Steuerlast die Produktion stillgelegt und das Gesamtkapital ins Ausland überwiesen, oder es werden alle Versuche unternommen, um steuerliche Vergünstigungen zu bekommen (dazu werden oft die entsprechenden Beamten bestochen), oft werden gar keine Steuern bezahlt, und das Unternehmen akzeptiert ausschließlich Barzahlung oder geht in die Schattenwirtschaft über.²⁶

Soviel zu den allgemeinen Fragen der föderalen Steuerordnung, dem Gesamtschema der Beziehungen zwischen Zentrum und Regionen und zu dem Thema der Besteuerung des Kleinunternehmertums. Im weiteren werden die angesprochenen Bereiche mit konkreten Beispielen aus der Region Nižnij Novgorod illustriert. Zuerst zu der wirtschaftlichen und politischen Lage sowohl in der Region als auch in der Stadt Nižnij Novgorod.

Das Beispiel Nižnij Novgorod

Die Rolle der Hauptstadt der Region

Die Stadt Nižnij Novgorod spielt eine besondere Rolle sowohl in Rußland, als auch in der Region. Die Stadt befindet sich am Zusammenfluß der 2 größten Flüsse des europäischen Rußlands – Wolga und Oka. Außer der Tatsache, daß Nižnij Novgorod das administrative Zentrum der Nižegoroder Region ist, gilt die Stadt als die größte in der Wolga- und Wjatka-Region, die aus 9 Gebieten und Republiken der RF besteht. Seit Mai 2000 ist Nižnij Novgorod auch die Hauptstadt des Bezirks Privolžskij. Nižnij Novgorod ist heute die drittgrößte Stadt Rußlands, gemessen an Einwohnerzahl und wirtschaftlichem Potential. Die Einwohnerzahl beträgt etwa 1,7 Millionen Menschen. Die Arbeitslosenquote beträgt 1,5 %.²⁷

Nižnij Novgorod verfügt über ein großes Bildungs- und Wissenschaftspotential. Hier gibt es mehr als 20 große Forschungsinstitute, eine der besten Universitäten Rußlands, mehr als 10 Hochschulen mit technischer, naturwissenschaftlicher, geisteswissenschaftlicher und kultureller Spezialisierung. Bis Anfang der neunziger Jahre gab es in der Stadt 100 Forschungsinstitute, die die modernsten Entwicklungen in verschiedenen Industriebranchen, vor allem in der Militärindustrie hervorbrachten.

Die nižegoroder Betriebe sind die Spitzenreiter der russischen Wirtschaft, z. B. im Auto- und Maschinenbau sowie in der Elektroindustrie. Man bezeichnet Nižnij Novgorod oft als die „dritte russische Hauptstadt“, aber es gibt noch eine andere historische Metapher für sie: „Geldbeutel

²⁴ Siehe dazu: Buzan, S. V.: Nalogovaja sistema – reguljator dochodev v regione, in: Nalogi. Investicii. Kapital, Nr. 1, 1998, S. 18-19; Pavlova, L. P.: Problema soveršenstvovanij nalogoobloženiya v Rossiskoj Federacii, in: Finansy, Nr. 1, 1998, S. 23-27; Dedul, A.: Malyj biznes v Rossii: Dostiženija, problemy, perspektivy, in: Federal'naja Gazeta 1-2, Februar 1998, Moskau, hier: S. 8.

²⁵ Ispravnikov, W.: Nalogovye kamni v bjužetnom ogorode, in: Ekonomika i žizn", Moskau, Nr. 20, 1996, hier: S. 3.

²⁶ U.a. zu diesem Thema: Fruchtmann, J. / Pleines, H.: Das russischen Steuersystem. Profil und erste Ergebnisse des Forschungsprojekts „Wirtschaftskulturelle Faktoren in Steuergesetzgebung und Steuerpraxis der Russischen Föderation“, in: Arbeitspapiere und Materialien, Nr. 25, Forschungsstelle Osteuropa, Bremen 2001, S.33-35; Dolgopjatova, T.: Neformal'nyj sektor v rossijskoj ekonomike, Moskau, 1998.

²⁷ Die Angaben sind für Anfang 1998 und stammen aus den internen Quellen der Stadtverwaltung.

Rußlands". Die Stadt, die als die Hauptstadt der russischen Reformen gilt, wird auch als „Blutspender“ des regionalen und föderalen Haushaltes angesehen. Mehr als zwei Drittel des gesamten Einkommens des regionalen Haushaltes werden in der Stadt Nižnij Novgorod geschaffen.

In der Region Nižnij Novgorod lassen sich große Veränderungen des Einkommens der Bevölkerung beobachten. So ist in den letzten Jahren das pro Kopf Jahreseinkommen in der Region massiv gesunken: von RUR 10.043 1994 auf RUR 5.089 im Jahre 1999.²⁸

Tabelle 2: Anteil der regionalen Steuereinnahmen im föderalen Haushalt

Die Daten gelten für das Jahr 1999, ausgeführt werden hier die Regionen, wo der Anteil sich massiv vom durchschnittlichen Niveau unterscheidet.

	Anteil der in den föderalen Haushalt überwiesenen Steuern (in % der regionalen Steuereinnahmen)	Regionale Steuereinnahmen pro Kopf im Vergleich zu den durchschnittlichen Steuereinnahmen pro Kopf
Republik Kalmykien	79,0	0,82
Stadt Moskau	57,6	3,49
Region Nižnij Novgorod	50,0	1,27
Republik Tatarstan	12,3	0,94
Region Sverdlovsk	24,6	1,04
Durchschnitt (RF)	40,9	1,0

Quelle: Assekritov, S. / Širobokova, W: Mežbudžetnye otnošenija: problemy i podchody k ich rešeniju, in: Ekonomist, Nr.1, Moskau, 2001, S. 57–65, hier: S. 59.

Diese Zahlen zeigen besser als alles andere, daß das Prinzip der gleichen Beteiligung der Regionen an der Bildung des Einkommens des Zentrums schwer als Basis des fiskalischen Föderalismus dienen kann. Die Tabelle bestätigt die Überlegung, daß bei einem solchen Mechanismus der Steuerregulierung keine Gleichberechtigung zwischen den Regionen erreicht wird, der Abstand aber nur noch mehr vergrößert wird.

Obwohl eine Gleichberechtigung zwischen den Regionen laut deklariert wurde, ist sie leider in der Wirklichkeit nicht zu spüren. Die Ursachen hierfür sind in jeder Region verschieden. Eine Ursache ist zum Beispiel die Struktur der regionalen Steuereinnahmen. So bestanden in der Republik Kalmykien die Gesamteinnahmen zu mehr als 80 % aus der Gewinnsteuer. Dabei aber ist der Anteil der Einkommenssteuer der natürlichen Personen, eine der wichtigsten Quellen des regionalen Haushaltes, sehr gering. Zu den weiteren Ursachen zählen auch mehrere Störungen im System des fiskalischen Föderalismus seitens einzelner Regionen. So zahlt zum Beispiel die Republik Tatarstan keine Einnahmen für Akzisen in den föderalen Haushalt und die Region Sverdlovsk zahlt ihren Anteil an der Mehrwertsteuer nicht vollständig.²⁹

²⁸ Vgl. Statističeskji Sbornik „Itogi goda“, in: Oblkomstat informiruet, 2000, hier: S. 18.

²⁹ Mehr dazu: Assekritov, S. / Širobokova, W: Mežbudžetnye otnošenija: problemy i podchody k ich rešeniju, in: Ekonomist, Nr. 1, Moskau, 2001, S. 57-65, hier: S.60.

Kleinunternehmertum in der Region: Fakten und Zahlen

Im Jahr 2000 wurden in der Region Nižnij Novgorod etwa 14.000 Unternehmen und mehr als 80.000 individuelle Unternehmer registriert. Die Tätigkeit dieser Unternehmen liegt überwiegend im Handel und Dienstleistungsbereich, sowie in Bau- und Produktionsbereichen.

Den Anteil der Steuereinnahmen der Tätigkeit kleiner Unternehmen am gesamten Einkommen des regionalen Haushaltes und des gesamten Einkommens der kommunalen, regionalen und föderalen Haushalte (Haushalte aller Ebenen) stellt die Tabelle 3 dar:

Tabelle 3

	1999	2000
Regionaler Haushalt	13,4%	8,3%
Haushalte aller Ebenen	10,4%	8,8%

Quelle: Bericht des Leiters der Finanzabteilung auf der Konferenz der Mitarbeiter der Stadtverwaltung am 12.3.01, im Internet veröffentlicht unter: www.infonet.nnov.ru/nsn/arch/print.phtml?mess_id=55056

Die Anteile dieser Steuereinnahmen von Kleinunternehmen wurden in folgenden Proportionen in verschiedene Budgets ausgezahlt (Tabelle 4):

Tabelle 4

	1999	2000
Kommunale Ebene	47%	39%
Regionale Ebene	18%	16%
Föderale Ebene	35%	45%

Quelle: Information der Abteilung der Förderung des Unternehmertums der Administration der Region Nižnij Novgorod, im Internet veröffentlicht unter: http://www.innov.ru/rus/homepage/bis_nn/nalog

Diese Tabelle zeigt eine deutliche Tendenz zur Erhöhung der Steuerzahlung in den föderalen, und zur Senkung der Zahlungen an den regionalen und kommunalen Haushalt. Dadurch fühlen sich die Regionen noch mehr verpflichtet, andere Steuerquellen zu finden. So entstehen z.B. zunehmend außerbudgetäre Fonds³⁰ und kommunale Gebühren.³¹

Alle Maßnahmen der Regierung der Rußländischen Föderation zur Vereinfachung des Steuersystems werden in jeder Region an die regionalen Bedingungen angepaßt. Die Freiheit, die die Verwaltungen der Regionen in der Frage der Anpassung föderaler Gesetze an die regionale Ebene haben, wurde von den Unternehmern sehr kritisch betrachtet. Häufig sind regionale und kommunale Mächte die größten Hindernisse einer realen Durchführung von Gesetzen, weil sie über praktisch unbegrenzte Möglichkeiten in der Frage der Festlegung von Steuern und Strafsanktionen verfügen.

Wie allgemein in Rußland, so wird auch in Nižnij Novgorod die Entwicklung von Kleinunternehmen durch mehrere Probleme erschwert. Als solche Probleme benennen lokale Kleinunter-

³⁰ Lavrov, A.; Litvak, D.; Sutherland, D.: Reforma mežbudžetnych otnošeniji v Rossii: „federalizm, sozdajuščij rynek“, in: Voprosy ekonomiki, Nr. 4, 2001, S. 32-52, hier: S. 39.

³¹ Vgl. Radaev, V. Malyj biznes i problemy delovoj etiki: nadeždy i real'nost', in: Voprosy ekonomiki, Nr. 7, 1996.

nehmer meisten das sehr komplizierte Steuersystem, administrative Hürden,³² begrenzte Gültigkeitszeiten für verschiedene Lizenzen und den großen Anteil von „schwarzem“ Geldumsatz. Zugang zu finanziellen oder anderen materiellen sowie Informationsressourcen für die weitere Entwicklung des Unternehmertums ist, so ein Unternehmer, gerade am Anfang der Tätigkeit nur sehr begrenzt zu finden.³³

Der Erste Teil des Steuergesetzbuches weist jedoch seit Anfang Januar 2001 einige Neuerungen zu Gunsten der Unternehmer auf. Viele Probleme existieren aber auf der regionalen und kommunalen Ebenen weiter. Zum Teil sind die regionalen und kommunalen Gebühren viel komplizierter strukturiert und deren Bezahlung viel umständlicher als die föderalen.

Seit zwei Jahren werden für einige Unternehmen in der Stadt und der Region die regulären Steuerzahlungen nach dem Gesetz über die einheitliche Steuer gemäß dem anrechenbaren Ertrag für Kleinunternehmen abgerechnet.

Die Grundlagen für die Einnahme der einheitlichen Steuer sind in dem Föderationsgesetz Nr. 148-FZ bestimmt. Der Übergang zur Zahlung der einheitlichen Steuer reduziert die Liste der allgemeinen Steuern, schließt aber zugleich doch einige Steuern nicht aus: Staatsgebühren, Zollgebühren, Steuer auf den Einkauf des Transportmittels, Steuer für die Besitzer der Transportmitteln, Grund- und Bodensteuer, Einkommenssteuer (Unternehmer als natürliche Person), Steuer auf den Einkauf von Devisen.

Nach dem Föderationsgesetz kann jede Region die Anzahl der Branchen, die aus dieser Liste für die einheitliche Steuer zugelassen wird, selbst bestimmen. Das entsprechende Gesetz der Region Nižnij Novgorod hat keine Änderungen in den vom Gesetzgeber vorgesehenen Branchen festgesetzt. Gleichzeitig erlaubt dieses Gesetz den Kommunen die Liste sowohl der Branchen als auch der Wohngegenden, wo die einheitliche Steuer nicht zugelassen ist, selbst festzulegen. Diese Festlegung gilt allerdings jeweils nur für ein Jahr.³⁴ Als Besteuerungsobjekt dient der anrechenbare Ertrag für einen Monat. Der anrechenbare Ertrag ist der potentiell mögliche Bruttoertrag minus potentiell nötige Kosten. Bei der Rechnung werden bestimmten Kriterien berücksichtigt: physische Merkmale (Anzahl der Beschäftigten, Fläche usw.), sowie Sortiment, Dienstleistungsqualität, Saison –und Zeitarbeit, Qualität der Arbeitsräume, Produktivität der Ausrüstung, Inflation usw.

Leider hat diese Steuer immer noch eine hauptsächlich fiskalische Funktion, die auf das Streben des Staates, das Problem des chronischen Geldmangels zu lösen, zurückgeht.

Was nichtfiskalische Zielsetzungen angeht, so ist sie weniger vertreten. Das ist vor allem mit den zur Zeit nicht genügend erarbeiteten Mechanismen der Durchführung dieser Steuer verbunden.³⁵

³² Als besonders problematisch wurden die Organe, die für Fragen der Zertifizierung oder Lizenzausgabe zuständig sind, bezeichnet, wegen der ständigen Forderungen Genehmigungen usw. zu erneuern.

³³ Aus dem Interview mit dem Unternehmer D. Maluchin.

³⁴ Aus diesem Grund hat die Stadtduma Nižnij Novgorod die Extraliste den Kategorien für die, die einheitliche Steuer nicht zugelassen ist, veröffentlicht. Siehe dazu: Erlaß der Stadtduma Nižnij Novgorod vom 17.11.99 Nr. 61 (in den Fassungen vom 26.4.00 Nr.25, vom 21.6.00 Nr.41): Postanovlenije Gorodskoj Dumy „Ob utverždenii Perečnja kategorij nalogoplateľščikov, osuščestvljajuščich dejatel'nost' na territorii goroda Nižnego Novgoroda, dlja kotorych ne vvoditsja edinyj nalog na vmenennyj dochod v 2000 godu (redakcija ot 26.04.00 Nr. 25, ot 21.06.00 Nr. 41).

³⁵ Genau so sehen die Unternehmer in der Stadt die Einführung dieser Steuer: „Das kann man als eine Maßnahme zur Erhöhung der Steuereinnahmen und nicht als eine Maßnahme zur Entwicklung des Kleinunternehmertums betrachten“ (aus dem Interview mit dem Unternehmer D. Biermann).

Neben allgemeinen Problemen der Durchführung von verschiedenen Steuern, die das Kleinunternehmertum betreffen, ist auch ein Aspekt anzusprechen, der unmittelbar mit der Frage der Steuerzahlung zusammenhängt. So versuchen einige Unternehmer, ihre Filiale oder Tochtergesellschaften möglichst günstig in sogenannten „offshore“-Zonen³⁶ unterzubringen.³⁷ Die Gewinnmöglichkeiten sind dort durch fehlende Steuern oder ermäßigte Besteuerung entsprechend größer. Das führt zu einer gewissen Konkurrenz zwischen den Regionen bzw. innerhalb einer Region zwischen einigen kommunalen Einheiten.³⁸

Seit Anfang Mai beschäftigt sich zum Beispiel in der Region Nižnij Novgorod eine Arbeitsgruppe, die nach dem Beschluß des bevollmächtigten Vertreters des Präsidenten Sergej Kirienko gegründet wurde, mit der Neuregistrierung von Unternehmen, die aus „offshore“-Zonen nach Nižnij Novgorod zurückkehren.³⁹ Die Gruppe besteht aus Vertretern des Antimonopolministeriums, des Finanzdepartements und der regionalen Steuerinspektion. Die Hauptaufgabe der Gruppe besteht in der Förderung der Rückkehr der Unternehmen in die Region, um dadurch eine Erhöhung der Steuereinnahmen in den regionalen Haushalt zu erreichen.

Allein aus der „offshore-Zone“ Gorno-Altajsk sind inzwischen 37 nižgoroder Unternehmen wieder in der Region registriert worden. Fast alle sind Handelsvertretungen oder Tochterfirmen, die aus den steuerfreien Zonen ihre Produktion realisieren. Über jedes einzelne Unternehmen wurde einzeln diskutiert, so der Assistent des Regierungsvorsitzenden der Region.⁴⁰

Zur Zeit beschäftigen sich die Steuerinspektionen der Region mit der Registrierung von diesen Unternehmen. Nach dem Gesetz sind dafür nur 10 Tage vorgesehen. Die, die es nicht rechtzeitig schaffen, sich zu registrieren, sind verpflichtet eine Strafe zu zahlen: 5.000 Rubel.

³⁶ Die englische Bezeichnung hat in Rußland ihren ursprünglichen Sinn völlig verloren. Off-shore wird als „freie Handelszone“ (ohne oder mit minimalen Steuereinnahmen) interpretiert.

³⁷ Vgl.: Fruchtman, J. / Pleines, H.: Das russische Steuersystem. Profil und erste Ergebnisse des Forschungsprojekts „Wirtschaftskulturelle Faktoren in Steuergesetzgebung und Steuerpraxis der Russischen Föderation“, in: Arbeitspapiere und -materialien, Nr. 25, Forschungsstelle Osteuropa, Bremen, 2001, hier: S. 17.

³⁸ Rubčenko, M.: Off-šor po-rossijski, in: Ėkspert, Nr. 40, Moskau, 26.10.1998, S. 16-17.

³⁹ Vgl.: Finansovo-bjudžetnaja politika, 12.3.2001 im Internet veröffentlicht unter http://www.infonet.nno.ru/nsn/arch/print.phtml?mess_id=55056

⁴⁰ Mehr dazu: „Delovaja nedelja“, Nr. 5 (Mai), Nižnij Novgorod, 2001, S. 2; Nižgorodskaja služba novostej, <http://www.infonet.nnov.ru/nsn>

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