
THE TAX POLICY WITHIN THE EURASIAN ECONOMIC UNION

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Abstract

This article analyzes the tax policy, as well as compares the changes in the tax legislation of the Member States of the Eurasian Economic Union (EAEU Member States - the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic and the Russian Federation). The object of this research is the EAEU and the subject is the tax and customs tariff policy of the EAEU Member States. The purpose of this study is to examine the efficiency and adequacy of measures taken by the EAEU Member States in the field of taxes and customs tariffs.

Relevance of this article is based on the necessity to further develop the tax integration process within the EAEU. Qualitative (analysis of books, scientific literature, official electronic resources, as well as international and national legal acts) and quantitative (collection and analysis of statistical data from open sources of the state bodies of EAEU Members States and international organizations) methods of analysis are used in the article. Based on the results of the research and analysis, conclusions are drawn and certain recommendations are presented to amend the tax policy implementation within the EAEU.

Keywords: Eurasian Economic Union (EAEU), tax policy, customs tariff, Treaty on the EAEU, indirect taxes, VAT, tax revenues.

Introduction

The Eurasian Economic Union, which is geographically the largest integration association today, is a common market without customs control, administrative barriers, with uniform requirements, with a total number of more than 183.8 million people, which is of interest to both other states and potential investors. To focus on the tax integration issues in the EAEU Member States, it is essential to build the right course of tax and customs tariff policy implementation in each EAEU Member State, for which a set of measures is needed to form both supranational and national regulation in the taxes and customs areas. In these scopes the national characteristics of each Member State should be taken into account, as well as the international practice should be relied on.

Tax legislation is a sphere of law, the norms of which are constantly being improved. Eurasian

Economic Commission (EEC) monitors changes in the legislation of the EAEU Member States in this area. Actual issues regarding to taxes and taxation system are periodically being discussed in the frameworks of the Advisory Committee on Tax Policy and Tax Administration, created under the EEC.

The Treaty on the EAEU outlines the basic principles of indirect taxation: the national treatment in the field of indirect taxes, harmonization of excise rates for individuals, most sensitive goods, improving the administration of indirect taxes, taxation of VAT on trade in goods on a country-of-destination basis, and also at the place of implementation of works and services.

It should be noted that significant progress has been made in the unification of approaches to the implementation of indirect taxation. Different VAT rates in countries are explained, first of all, by the

differences in economic systems, as well as the ongoing economic reforms. At the same time, it is very important to note the existence of tax sovereignty of the EAEU Member States.

In the conditions of a single customs territory and the absence of customs control at the border, the issues of administration of value added tax (VAT) and excise taxes require special procedures. Therefore, the issues of information exchange between tax authorities regarding the payment of VAT and excises are on the agenda today.

In terms of information exchange, tax authorities operate within their own information systems. In this part, the most important task of the Eurasian Economic Commission is to establish an effective exchange of information, create opportunities for the speedy transfer of all flows to online mode. In addition to improving the electronic exchange of information between the tax authorities, in our opinion, it is necessary to further develop the service functions of the tax authorities, actively introduce, for example, online verification of the status of applications for the import of goods and payment of indirect taxes. All these actions are aimed at improving the conditions for doing business.

The Analysis of the Tax and Tariff Policy in the EAEU Member States

With the signing of the Treaty on the Eurasian Economic Union, which currently unites five countries: the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic and the Russian Federation, the process of uniting the markets for goods, services, capital and labor («4 freedoms») has practically completed. That is, we can say that with the creation of this interstate association, a full-scale integration in the economic sphere has begun, one of the most important conditions for which is the harmonization of the tax systems of the EAEU Member States, which contributes to the creation and development of a single internal market.

At this stage, the main strategic objectives in areas of tax policy are the followings:

- promoting competitiveness in world markets;
- ensuring tax neutrality and avoiding disproportions;

- determination of directions, as well as forms and procedures for the implementation of the harmonization of legislation in relation to taxes that affect mutual trade;
- improvement of tax control over the activities of subjects of economic relations in mutual trade.

The 17th Section of the Treaty on the Eurasian Economic Union is devoted to taxes and taxation within the Eurasian Economic Union (EAEU) [Treaty on the Eurasian Economic Union], according to which goods imported from the territory of one Member State into the territory of another Member State are levied by indirect taxes (VAT, excises) [Protocol on the Procedure for Collecting Indirect Taxes and the Mechanism].

It should be noted that the tax authorities of the Member States exchange information on the amounts of indirect taxes paid to the budgets of the Member States, as well as tax benefits (on exemptions from taxation) [Protocol on the Exchange of Information in Electronic Form 2].

The customs relations in the EAEU Member States are regulated by The Customs Code of EAEU, which entered into force on January 1, 2018 [Treaty on the Customs Code of the Eurasian Economic Union]. Under the EAEU regulations, goods imported from the Member Countries are free of custom duties, besides unified custom tariffs are applicable for the goods imported from non-member states of the EAEU.

To accurately examine the tax policy within the Eurasian Economic Union, it is necessary to characterize the state national tax systems of the members of the EAEU to uncover the general principles, similarities and differences.

The Republic of Armenia

The tax system of the Republic of Armenia is two-tier, all taxes and other payments are paid in state and municipal budgets. State taxes include: income tax, corporate tax, excise tax, VAT, local taxes include: property tax, land tax. In Armenia tax relations are regulated by:

- tax legislation;
- government regulations;
- acts of the authorized state body.

On January 1, 2018 the new Tax Code came into force in Armenia [Tax Code of the Republic of Armenia], providing for over 30 substantive changes, part of which connected with Armenia's membership in the Eurasian Economic Union. With the entry into the EAEU, new tasks have arisen related to integration processes, creating an objective need to regulate tax relations in a new manner, particularly fundamental and radical changes have been made in terms of tax rates, taxation mechanisms and the application of fines in Armenia. The main emphasis in the Tax Code was on improving the tax administration in order to increase the government revenues and make it easier to do business in the country.

On June 5, 2019 the National Assembly of the Republic of Armenia adopted Law No. 68-N, which introduced a number of amendments and additions to the Tax Code of the Republic of Armenia. The law came into force on January 1, 2020. According to the recent changes in the tax legislation of Armenia:

- Resident taxpayers whose sales turnover exceeds AMD 115 million (instead of AMD 58,35 million) are considered VAT payers. From January 1, 2020 the VAT payers are allowed to receive VAT exemptions only if the imported goods are included in the list of VAT exemptions in accordance with the RA Law «On Approval of the List of Goods Imported by Organizations and Individual Entrepreneurs that are not Subject to Excise Tax, the Import of Which is Exempt from Value Added Tax».
- Excise taxation with rates expressed as a percentage was discontinued. Accordingly, new fixed rates based on a quantitative tax base have been approved. Moreover, a new system of annual adjustments of excise tax rates for certain types of goods has been introduced. Excise tax rates for ethyl alcohol, vodka (except for vodka made from fruits and berries), beer and tobacco products using IQOS technology were increased; businesses producing or importing products subject to excise tax were allowed to operate under the systems provided for micro business and turnover tax.
- From January 1, 2020 the income tax is calculated at a flat rate and this rate will be gradually reduced to 20% as follows - from January 1, 2020 - 23%; from January 1, 2021 - 22%; from January 1, 2022 - 21%; from January 1, 2023 - 20%. Besides, starting January 1, 2020 the income tax as a part of dividends received by foreign citizens from Armenian sources is calculated at a rate of 5% (instead of the previous rate of 10%).
- Starting from January 1, 2020 the chapters of the RA Tax Code on the system of family entrepreneurship and the system of taxation of self-employed persons are replaced by a new chapter on the taxation system of micro-businesses. Under this preferential system, individuals are exempt from all major taxes and are able to engage an unlimited number of individuals (regardless of whether they are family members or not) as employees, whose monthly income tax will be AMD 5.000. Moreover, legal entities, individual entrepreneurs, as well as individuals who are not individual entrepreneurs, can use this system, regardless of whether their annual sales turnover exceeds AMD 24 million. Individuals who are not considered individual entrepreneurs may apply this system if they carry out the main activities specified in the Tax Code.

According to the data of RA Statistical Committee in the first semester of 2022, taxes and duties amounted to more than 94% of the whole state budget revenues [The Main Indicators of the RA State Budget]. The details are presented in the Table 1.

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Table 1.

<i>State Budget Revenues, Total</i>	982 760.1	
Taxes and Duties, including:	927 899.4	100%
value added tax (VAT)	287 764.2	31%
income tax	227 253.9	24.5%
corporate tax	162 626.6	17.5%
state duty	60 098.3	6.5%
environmental payments and payments for nature use	52 943.7	5.7%
excise tax	49 293.3	5.3%
social payments	29 765.7	3.2%
turnover tax	18 281.5	2%
customs duty	15 483.8	1.7%
other tax revenues	24 413.7	2.6%

The Tax Revenues in the RA Total State Revenues in the first semester of 2022

[The Main Indicators of the RA State Budget]

Based on the data presented in the Table 1 it is obvious that the greater portions in the structure of RA tax revenues belong to the VAT, the income tax and the corporate tax.

What about the indirect tax rates in Armenia, it should be noted that the standard rate of VAT on domestic sales of goods and services and the importation of goods is 20%, for exported goods and related services it is 0% [The Law of the Republic of Armenia on Value Added Tax]. The excise tax in Armenia is payable on tobacco products, alcoholic beverages and petroleum products in case of being imported or produced domestically, there are fixed tax amounts per unit of measure /AMD/ [The Law of the Republic of Armenia on Excise Tax].

The Republic of Belarus

The tax system of the Republic of Belarus also has a two-tier structure: taxes to the state and local budgets. State taxes are: VAT, excise tax, corporate tax, income tax of foreign organizations, personal income tax, real estate tax, land tax, environmental tax, tax on the extraction (withdrawal) of natural resources, collection for the passage of motor vehicles of foreign states, various fees and charges. Local taxes include: dog ownership tax, resort fee, etc. An important feature in the Republic of Belarus is that when approving the budget for the next year, a percentage of deductions to local budgets from national taxes is set.

The main regulatory tax document is the Tax Code of the Republic of Belarus, in which the basics of the tax system are presented. The procedure of calculating and paying specific types of taxes is regulated by separate laws. The Law «On Local Government and Self-Government in the Republic of Belarus» determines the mechanism of calculating taxes and fees to local budgets. The objects of taxation, the procedure for payment, rates, benefits for each type of tax and fee are determined by special acts of tax legislation.

Every year, changes and additions are made to the Tax Code, aimed at solving practical issues of taxation, further simplifying the procedure for calculating and paying taxes. On January 1, 2019 the updated Tax Code came into force in the Republic of Belarus, which focuses on the following innovations:

- Shipment of returnable packaging by the seller of goods and its return to the seller by the buyer of goods, by analogy with operations on commodity loans, is recognized as an object of VAT taxation. Previously, these transactions were not subject to VAT.
- For freight forwarders, only those turnovers for reimbursement of the amounts of incurred expenses received from the client, which are determined by the agreement of the transport expedition, are not recognized as the object of VAT taxation.

- Free transfer of goods to budgetary organizations of healthcare, education, culture, physical culture and sports is excluded from the objects of VAT taxation.
- In order to ensure the fulfillment of the international obligations of the Republic of Belarus, stipulated by the Treaty on the Eurasian Economic Union of May 29, 2014 and to establish equal approaches in the application of indirect taxation in terms of goods imported and produced in the territory of the Republic of Belarus, from 2019 10% rate of VAT is applied on crop production, beekeeping, animal husbandry and fish farming, including for EAEU products.
- For taxpayers, the procedure of confirming the validity of applying a zero VAT rate for the sale of exported transport services has been simplified, for example, filling out and submitting registers has been abolished.
- For tobacco products, a gradual increase in excise rates is planned, at the same time, excise rates on motor gasoline and diesel fuel have been reduced; alcohol used not only for medicines, but also for veterinary drugs, is now classified as tax-exempt excise.
- The list of income tax exemptions has been expanded, according to which the followings are exempted from payment, for example, lump-sum funds provided in accordance with the law to families at birth, adoption (adoption) of a third or subsequent children; remuneration received in accordance with the law by patients for participation in clinical trials of medicines; etc.

According to the data of the National Statistical Committee of the Republic of Belarus [National Statistical Committee of the Republic of Belarus], the tax revenues of the country are mainly generated by VAT, excise tax and corporate tax.

The following rates of VAT are applicable in Belarus: standard rate – 20%, zero rate (e.g., for export of goods and related works and services) – 0%, reduced rate (e.g., for sales of crops) – 10%, increased rate (for telecommunication services) – 25% [National Statistical Committee of the Republic of Belarus]. In this country the excise duties are

charged by the state on certain goods, e.g., fuel, alcohol and cigarettes [Tax Code of the Republic of Belarus].

The Republic of Kazakhstan

In the tax system of the Republic of Kazakhstan, taxes are divided into national and local taxes - up to 70 percent of all budget revenues. The main taxes are: VAT, excise tax, corporate income tax, taxes of subsoil users. All payments to off-budget funds are consolidated into a single social tax. Tax relations are based on the Constitution of the Republic of Kazakhstan, regulated by the Code of the Republic of Kazakhstan «On Taxes and Other Obligatory Payments» (Tax Code), as well as regulatory legal acts.

The peculiarity of the formation of the budget of the Republic of Kazakhstan is that a certain part of it is formed by transfers from the National Fund, which in turn is replenished as a result of taxes from the activities of subsoil users.

According to the concept «The Third Modernization of Kazakhstan: Global Competitiveness», one of the key tasks is to bring fiscal policy to new economic realities, as the tax policy should be aimed at stimulating the exit of businesses from the «shadow» and expanding the tax base in the non-primary sector, at optimizing existing tax incentives and introducing new special tax regimes in anticipation of universal declaration from 2020.

Started from 2019 the following amendments and additions were made to the Code of the Republic of Kazakhstan:

- granting the right to choose the application of a zero rate of value added tax (VAT), when selling goods to the territory of special economic zones (SEZ);
- exemption from taxation of income of an individual assistant of a disabled person in the form of payment for the provision of social services to disabled people of the first group who have difficulty in moving;
- revision of taxation of controlled foreign companies;
- restoration for 2 years of the procedure for the fulfillment of tax obligations under an equity participation agreement;

- clarification of the procedure for determining the amount of taxable turnover for VAT.

According to the data of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, the tax revenues of the country are mainly generated by VAT, corporate tax and excise tax.

The current VAT rate is 12%, which is applicable to the sales value of goods, works, and services, as well as to imports, in this country exports of goods and international transportation services are taxed at 0% VAT. Excise taxes apply to the sale and import of gas condensate, crude oil, petrol/gasoline (excluding aviation fuel), spirits, diesel fuel and alcoholic beverages, beer, tobacco, passenger cars, there are fixed tax amounts per unit of measure [Code of the Republic of Kazakhstan «On Taxes and Other Obligatory Payments to the Budget»].

The Kyrgyz Republic

Similar to the above described tax systems, the tax system of the Kyrgyz Republic is also two-tiered and consists of state and local taxes. The main types of national taxes are: VAT, sales tax, income tax, excise tax, subsoil use tax, and the local taxes include: property tax, land tax.

In connection with the entry of the Kyrgyz Republic to the the Eurasian Economic Union, the norms of national tax legislation were brought into line with the international regulatory legal acts of the EAEU (including in terms of administration of the collection of indirect taxes on the import/export of goods, performance of work, provision of services). The main changes to the Tax Code of the Kyrgyz Republic took place in the second half of 2018 regarding the procedure of VAT refunds.

Since January 1, 2019 benefits have been provided to strategic entities of socio-economic importance for the sustainable development of Kyrgyzstan. Besides, in March 2018 the signing of the Law on the introduction of an electronic system for the fiscalization of tax procedures is of high importance for the country. This law is aimed at creating a legal framework for the introduction of labeling of goods, an electronic patent and providing conditions for the traceability of the movement of

goods of the EAEU member states and other states on the territory of Kyrgyzstan.

In order to simplify the procedure for fulfilling tax obligations and creating favorable conditions, small businesses have been granted the right to operate on the basis of a patent, and since 2018, an electronic patent. Since 2019, state and municipal employees have been allowed to carry out pedagogical, scientific or other creative activities on a patent basis.

The amendments made to the Tax Code provide for an annual (from 2017 to 2022) increase in base excise rates by 10-20%.

According to the data of the National Statistical Committee of the Kyrgyz Republic, the tax revenues of the country are mainly generated by VAT, corporate tax and excise tax.

In Kyrgyzstan, the VAT rate is 12%, except for certain zero-rated supplies and certain exempt turnover. Particular goods manufactured in or imported to Kyrgyzstan are subject to excise tax, particularly alcohol and alcoholic drinks, beer, fortified drinks, tobacco goods, platinum, oil products. [Tax Code of the Kyrgyz Republic].

The Russian Federation

Unlike other EAEU Member States, the tax system of the Russian Federation has a three-tier budget: federal, regional and local. Federal taxes and fees include: VAT, excises, corporate income tax, personal income tax, mineral extraction tax, water tax, various types of state duties and fees. Regional taxes include: transport tax, corporate property tax, gambling business tax; and local taxes include: land tax, sales tax, personal property tax.

The tax system is based on the Constitution of the Russian Federation, and is regulated by the Tax Code and the federal laws on taxes and fees adopted in accordance with it. In addition, in Russia there are laws of the constituent entities of the Russian Federation on taxes and regulatory legal acts of municipal authorities adopted within the framework of the Tax Code.

In Russia, since 2017, the procedure for tax administration has been simplified in terms of the possibility for taxpayers - individuals to obtain documents confirming the status of a tax resident in the territorial inspection. In addition, individuals

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who are not individual entrepreneurs have the right to apply for registration with any tax office, regardless of their place of residence (place of stay).

Since 2017, a special legal regulation of VAT collection has been introduced for the provision of services in electronic form. Foreign companies pay VAT on services they provide to individuals in electronic form / via the Internet. For such companies, a special procedure for registration with the tax authorities is provided. And from January 1, 2019, amendments were made to the Tax Code, extending the obligation to register and pay VAT also to foreign companies that provide electronic services to legal entities and individual entrepreneurs.

The next change is regarding the zero VAT rate: it now applies not only to exports, but also to the re-export of goods in cases prescribed by law. From January 1, 2019 the main VAT rate in the Russian Federation has been increased from 18% to 20%, while preferential rates (10% and 0%) for certain types of goods have been retained. In addition, payers of the unified agricultural tax have become VAT payers since 2019. At the same time, in certain cases, such organizations and individual entrepreneurs will have the right to be exempted from fulfilling their duties as a VAT payer. Since 2019, crude oil and dark marine fuel have been

classified as excisable goods, besides excise rates have been increased for some goods.

Started from January 1, 2019 an experiment began in Moscow, its and Kaluga regions and the Republic of Tatarstan to introduce a special tax regime «Tax on professional income». The tax regime is administered automatically using a mobile application or a personal account «My tax». Individuals who provide services or sell goods without employees and earn up to 2.4 million rubles a year can become self-employed.

According to the data of the Federal Service for State Statistics (Rosstat), the tax revenues of the country are mainly generated by VAT, corporate tax and excise tax.

The following rates of VAT are applicable in Russia: standard rate – 20%, zero rate (e.g., for export of goods and related services including logistic services) – 0%, reduced rate (e.g., for medical goods, basic foodstuffs) – 10%, reduced rate (e.g., for electronically supplied services) – 16,67% [Global VAT/GST Rate Overview].

The Comparison of Dominant Tax Revenue Percentages in the Total State Revenues of the EAEU Member States in the 1st quarter of 2022 is presented in the Table 2.

Table 2.

	1 st quarter of 2020	2020	1 st quarter of 2021	2021	1 st quarter of 2022
The Republic of Armenia					
Total Revenues	100,0	100,0	100,0	100,0	100,0
<i>including:</i>					
Corporate tax	10,2	9,5	7,0	9,4	8,9
VAT	32,2	30,2	33,4	33,0	33,4
Excise Tax	7,3	7,9	5,3	6,7	5,6
The Republic of Belarus					
Total Revenues	100,0	100,0	100,0	100,0	100,0
<i>including:</i>					
Corporate tax	0,6	2,6	2,8	6,2	2,4
VAT	48,3	40,0	46,0	40,7	45,7
Excise Tax	13,8	13,3	14,5	13,2	16,1
The Republic of Kazakhstan					
Total Revenues	100,0	100,0	100,0	100,0	100,0
<i>including:</i>					

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Corporate tax	14,5	13,0	15,5	16,5	23,4
VAT	21,9	21,0	17,9	22,1	25,8
Excise Tax	1,0	0,9	1,1	0,9	0,9
The Kyrgyz Republic					
Total Revenues	100,0	100,0	100,0	100,0	100,0
<i>including:</i>					
Corporate tax	8,4	6,2	8,8	7,3	8,5
VAT	33,5	29,3	36,3	33,9	41,4
Excise Tax	4,8	6,7	5,9	6,1	3,9
The Russian Federation					
Total Revenues	100,0	100,0	100,0	100,0	...
<i>including:</i>					
Corporate tax	6,9	5,8	5,0	6,1	...
VAT	36,6	38,5	41,6	36,4	...
Excise Tax	2,8	6,1	2,6	-0,6	...

The Comparison of Dominant Tax Revenue Percentages in the Total State Revenues of the EAEU Member States in the 1st quarter of 2022, %

[Public Finance Statistics of the Eurasian Economic Union, 10]

Conclusions and Recommendations

As the results of the comparison and analysis of the main characteristics of tax systems of EAEU Member States show, almost the same types of taxes operate in these countries, and a similar scheme for their administration is created. In all states, a large share of budget revenues comes from taxes on income and indirect taxes (VAT, excises). Regarding indirect taxes, we note that if we compare the objects of taxation, tax bases, administration of these types of taxes, we can say that they are generally identical. Payers are legal entities, including non-residents of the EAEU countries operating on their territory, as well as individuals engaged in entrepreneurial activities; a uniform procedure for levying indirect taxes on goods imported by individuals from states that are not members of the EAEU is applied. That is, the differences in tax systems for taxes that affect mutual trade are mainly in different tax rates, for example, VAT rates, excise rates on goods, various lists of excisable goods, and also, importantly, the number and size of benefits provided.

We can conclude that based on the characteristics of the existing tax systems, it is necessary to determine the main directions

(feasibility) of unification and harmonization of the tax laws of the Member States and to take further actions to improve them in order to eliminate the negative mutual influence of national tax systems on each other, for which we recommend:

- to eliminate the double taxation / non-taxation when switching to collection on the basis of the «country of destination» principle;
- to equalize the excise rates for imported and manufactured products;
- to unite the methods of calculation and list of excisable goods;
- to develop the tax regulation of transboundary e-trading in the Member States, coordinating the indirect taxation principles of Internet platforms for e-trade in goods;
- according to the already given start to the legal basis, to implement and develop an appropriate national traceability system to confirm the legality of the turnover of goods during their movement within the EAEU, using navigation seals and creating a unified Tax-Free System.

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