

COMPARISON OF LITHUANIAN AND IRISH TAX SYSTEMS USING V. TANZI QUALIFICATION DIAGNOSTIC INDICATORS

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Abstract

The present article presents a research on evaluation methods of tax systems and performed comparative analysis of tax revenue in Lithuania and Ireland for 2006–2008. The research shows that variation tendencies of tax revenue in Lithuania and Ireland during the investigation period are different as in Lithuania it was the period of economic growth and in 2008 decline in the economy started in Ireland. Though the tax structure in the countries under investigation is similar, however, when assessing the tax systems using V. Tanzi qualification diagnostic indicators, it is determined that the index of tax dispersion in Lithuania is high, tax stability is low and the tax administration system is expensive.

Key words: Efficiency of tax system; Evaluation of the tax system efficiency; V. Tanzi qualification diagnostic indicators; Value-added tax (VAT); Personal income tax (PIT); Tax on profits (PT).

Introduction

Scientific problem, novelty and relevance of the article. Economic integration and globalization of countries, global financial and economic crisis, increasing expenditure of the country raise new challenges for country governments and encourage searching for the ways of economy improvement. Researches agree that the state tax system has a great influence on economic processes. The aim of every state tax system is to choose the fiscal policy that allows not only optimizing tax revenue but also helping to seek for higher competitiveness of the economy. That is especially important for Lithuania where the highest present economy decline in the EU is recorded; it is endangered of the increasing budgetary deficit and the deepening financial crisis. The decreasing revenue, in turn, deepens economic crisis. Efficiency of the tax system and its impact on the economy become a widely discussed issue scientists, society, businesses, politicians and experts are interested in. In the beginning of 2009, sudden changes in the tax system were performed in Lithuania which were treated as selective and theoretically groundless. In the opinion of experts, they had a negative influence on the economy, speeded depression. The acknowledged disadvan-

tages were as follows: disregard of the principles of justice, consistency and proportionality.

How can we assess the efficiency of the state tax system and what instruments could be used? Countries may use different evaluation methods of state tax system efficiency suggested by research which could not only help grounding the tax system economically but also manage it single-mindedly.

In Lithuania tax system efficiency issues were researched by the scholars Buškevičiūtė (2007), Stačiokas, Rimas (2004), Novošinskienė, Slavickienė (2005), Bivainis, Skačkauskienė (2007), Mikalauskienė, Štreimikienė (2006), Levišauskaitė, Šinkūnienė (2006). Interesting research was performed by Skačkauskienė (2009) in her Doctoral dissertation “Complex Evaluation of a Tax System”. In the country these topics receive attention of researchers, though we should acknowledge that the practice of the scientific thought is insufficient; interaction of the amount of tax revenue and the economic growth is not explored.

Subject of the research: the theories of tax system evaluation, tax revenue in the Lithuania and Ireland.

Aim of the research is to perform comparative analysis of tax systems of two EU countries (Lithuania and Ireland) using the questionnaire of V. Tanzi qualification diagnostic indicators and the indicator of the tax burden.

Objectives of the research:

- To analyze theoretical concepts of taxes, methodological base of tax system evaluation and determine the most important methods of tax system evaluation;
- To assess the peculiarities and tax revenue of Lithuanian and Irish tax systems using the questionnaire of tax burden and V. Tanzi qualification and diagnostic indicators.

Research Methodology

The empirical quantitative and qualitative research was carried out while analyzing the statistical data of collection of Lithuanian and Irish taxes for 2006–2008. For the comparative analysis Ireland was chosen which is similar to Lithuania not only by its size but also the historical development of economy

development, though they do not coincide from the point of view of the development cycle phase time.

For the research of Tanzi qualification diagnostic indicators the following data were applied: data from Ministries of Finance and Statistic Departments of Lithuania and Ireland, other sources of information and data, the provisions regulating taxes were analyzed.

The qualitative research includes analysis of concentration, dispersion, erosion, collection lags, enforcement to fulfill tax obligations and tax collection expenditure indexes.

Economic Meaning of Taxes

Taxes are related to state genesis. Historically taxes appeared together with states as they needed funds for maintenance of their institutions and performance of government functions (Stačiokas, Rimas, 2004, p. 8). While developing and changing the social economic functions of states, the tax structure and taxation order changed together. Taxes and taxation were changed in different stages of social development. In the beginning of the 19th century – the beginning of formation of capitalism – proportional taxes were applied in West Europe, and in 20th century, while implementing the idea of state welfare, they passed to progressive taxes.

When evaluating the efficiency of the tax system, it is very important to determine its conformity with classical taxation principles: justice, efficiency, elasticity and simplicity of tax administration. The principle of justice is emphasized more often, the meaning and influence of which were studied by scholars from different countries. A famous creator of the French finance economy and fiscal policy of 17th century Richelieu stated that the state did not exist without citizens, therefore, an effective tax system should consider the interests of both the taxpayer and the state: “It is necessary that the money taken from the nationals comply with their tax possibilities, not impoverish or cause damage to property heavily. It is no good to burden with taxation, as well as demand less than it is necessary for the state” (Buškevičiūtė, 2005, p. 15).

A well-known English economist W. Petty in his work on taxes and levies has already in 1662 emphasized the fulfillment of taxpayer expectations as the most important element of an effective tax system. Another main rule for an effective tax system indica-

ted that states that “the value of every tax system depends not on the stored taxes or higher tax rates, but on the created capital increase” (Hamm, 1908, 87).

There is a connection between the tax system and the state economy efficiency. The German scholars Torgler, Schmolders, Schnelle distinguish tax clarity and accurateness; however, they also indicate a difficult task for the creators of tax systems – to formulate laws on taxes clearly and accurately.

Evaluation Methods of the Tax System

Scientists state that evaluation of the tax system should not cause problems because the types of taxes, taxpayers, administrators, order of payment and declaration are settled by laws and substatutory legal acts. In practice, however, when evaluating the tax system, different problems are confronted. The utmost of them is that there is no methodology of tax system evaluation acceptable to the majority of theorists and practitioners created (Bivainis, Skačkauskienė, 2007, p. 58). Having systematized methodological suggestions for tax system evaluation in specialized literature, it is possible to distinguish three evaluation methods of essentially different contents:

- Classical taxation principles with their characteristic indexes, when evaluated how theoretically discussed taxation principles are implemented;
- V. Tanzi qualification diagnostic indicators, when tax system efficiency is assessed having answered the diagnostic questions suggested by V. Tanzi;
- Gill’s diagnostic indicators, when tax system efficiency is assessed in accordance with the collection of revenues. Gill (Gill, 2000, p. 72) suggests assessing the set of indicators for collection of revenues. The author distinguishes three groups of indicators, describing collection of revenues – natural characteristics of tax systems, efficiency and productivity and suggests the set of qualitative and quantitative (except for productivity) indicators for their assessment. Analysis of such diagnostic indicators helps revealing the spheres where revenue administration is insufficient and does not comply with the expectations of a state and taxpayers.

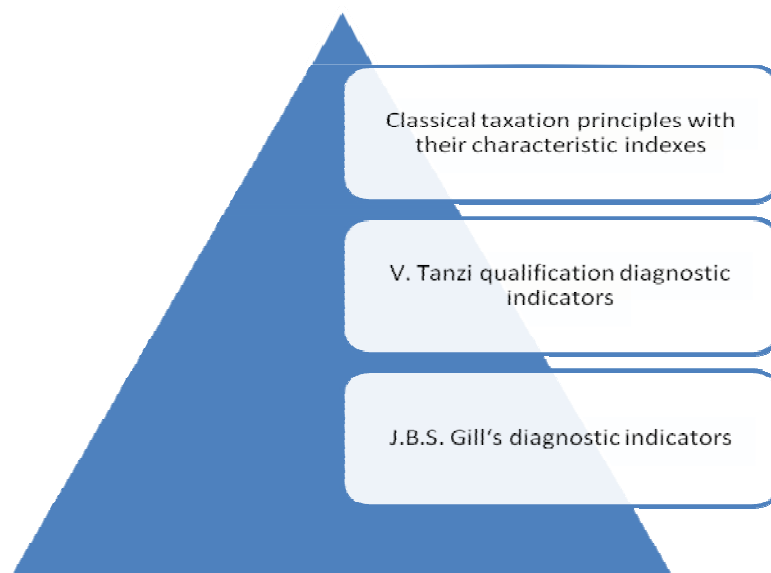


Figure 1. Evaluation Methods of Tax System

Source: Bivainis, J., Skačkauskienė, I. (2007). *Mokesčių sistemos vertinimo potencialo analizė/Verslas: teorija ir praktika. Vol. VIII, No 2 VGTU P.58.*

Every of these methods allows assessing different aspects of the tax system, and application of their combination would help evaluating the tax system in a more complex way.

Since there is no solid methodology for tax system evaluation in the world, analysts carrying out tax system analysis usually emphasize suitability of the tax system for a particular state and agree that the most important function of taxes is to generate state revenues, however, very often taxes in different countries are used for other purposes such as correcting the gaps of the market mechanism or reallocation of the revenues.

Questionnaire of Tanzi Qualification Diagnostic Indicators

From the suggested tax evaluation systems in the article we will discuss the questionnaire of V. Tanzi qualification diagnostic indicators, i.e. a certain set of qualification diagnostic indicators (indexes) (Figure 2).

The author presents the questions that coincide with every indicator, and the state tax system according to the answers is evaluated positively, negatively or satisfactorily. Tanzi suggested the following qualification diagnostic indicators (Ouanes, Thakur, 1997, p. 185):

1. *Concentration index* shows if a large share of total tax revenue comes from relatively few taxes and tax rates.
2. *Dispersion index* shows how many taxes from which few revenues are received and their collection causes many problems are.
3. *Erosion index* shows how close the actual tax base is to the potential tax base.
4. *Collection lags index* evaluates whether tax payments are made in time and if payment terms meet the provisions of laws on taxes.
5. *Specificity index* shows how the tax system depends upon such taxes with specific rates, i.e. which are determined considering the physical characteristics of the subjects but not their value.
6. *Objectivity index* shows if the criteria of the taxable base are prepared according to which the taxes can be measured objectively.
7. *Enforcement index* evaluates if effective enforcement elements are sufficient in the tax system.
8. *Cost of collection index* evaluates if the fiscal cost of tax collection is as low as possible.

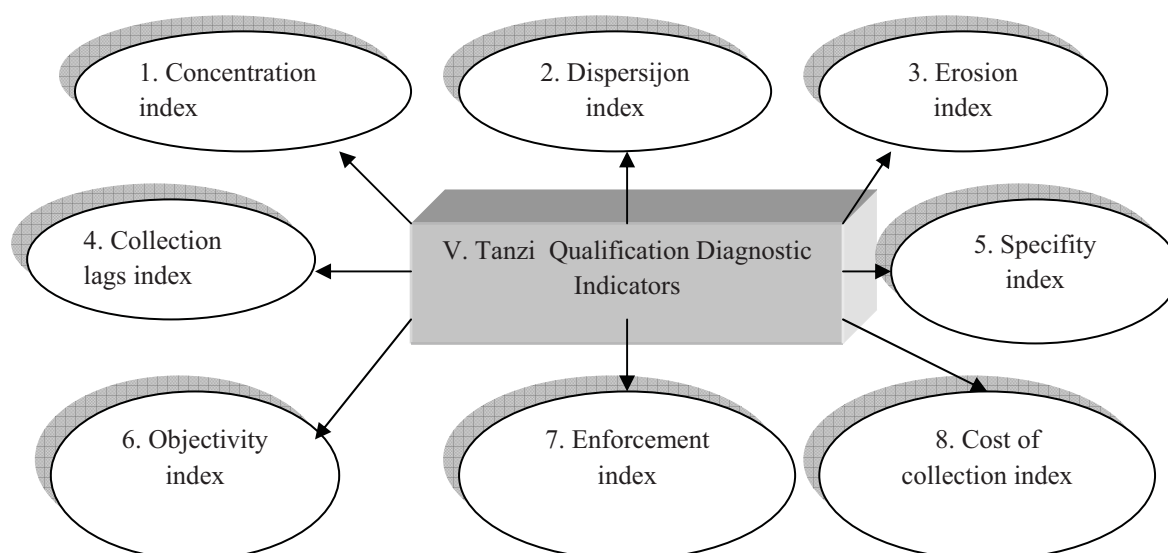


Figure 2. Qualification Diagnostic Indicators of State Tax System Evaluation

Source: *Tanzi, V. (1983). "A Tax System and Policy Objectives in Developing Countries: General Principles and Diagnostic Tests," unpublished IMF paper. [Approached 10-10- 2008]. Approach through the Internet: <http://cartac.com.bb/Userfiles/file/L-4.pdf>.*

These questions are not normative and practically indicate only the main moments that should be considered when analyzing the state tax system. The state tax system according to the presented indicators is evaluated positively when more than 85–90 per cent of potential tax amount is collected, and the administration cost amounts about 0.5 percent of tax revenue. Only few countries, however, simultaneously reach the specified level of these both indicators. Usually lag from the potential collection is significantly higher, and better collection is possible only having increased input of the administration.

Analysis of Taxpayers and Tax Base in Lithuania and Ireland

General demographic tendencies during the investigation period in the countries were different and that caused the amount of the taxpayer base. In Ireland the number of taxpayers increased, and in Lithuania a reverse process was evident (Table 1). Particular social circumstances also determined a different situation in the local labour market. The proportion of employed working age persons to the general population in Lithuania and Ireland was respectively 44.3 and 46.4 per cent, thus, the base of personal income tax payment is narrower as different social systems and retirement age, set by the legal acts, are different in the said countries.

Table 1

Employed Population and Unemployment Level in Lithuania and Ireland

INDICATOR	LITHUANIA			IRELAND		
	2006	2007	2008	2006	2007	2008
Population, thousands	3 403.3	3 384.9	3 366.4	4 239.8	4 339.0	4 422.1
Employed people of 15–64 years old, thousands	1 564.9	1 574.8	1 490.2	2 021.1	2 101.6	2 052.0
Unemployment level, %	5.6	4.3	5.8	4.4	4.6	5.5

During the investigation period the population of Lithuania decreased, and in Ireland population increased by 4 percent, this was influenced by different ten-

dencies of demographic and migration processes in the countries.

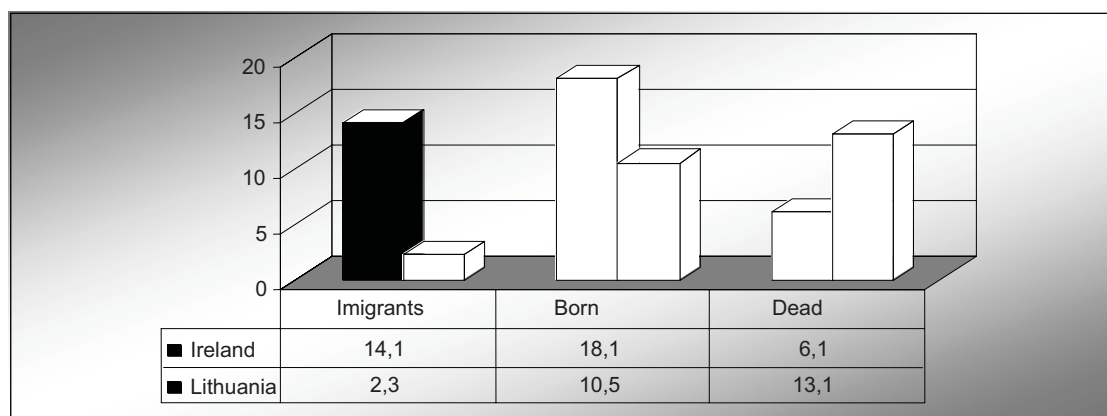


Figure 3. Demographic rates for 1000 of Residents

Source: <<http://home.eircom.net/about/press/2007/July/10763015>>; <<http://stat.gov.lt/gyventojai>>.

Since 2004, 150 thousand of Polish, Lithuanian, Czech and other immigrants from countries of Central Europe have immigrated to Ireland. According to the statistical data of Lithuania in 2004–2008 there were 38 thousand of immigrants, while the number of people who emigrated was twice by – 74 thousand. In Lithuania, natural change rates are also unfavorable, in 2008 natural change in Ireland was +12 percent, in Lithuania it was 2.6 percent. In Ireland minimum retirement age is 65 years old (data of 2006), and in Lithuania the experience of social insurance to receive the retirement benefit for men and women is 60 and 62.5 years old respectively (see Figure 3).

Another important taxpayers group is business companies. The number of operating enterprises in the country, sales revenues and profit has a great influence on tax collection on profits of legal entities. In the end of 2008, more than 42 thousand of enterprises functioned in Lithuania, sales revenues of which amounted to about 51 billion Lithuanian Litas, and gross profit was 8.5 billion Lithuanian Litas. Ireland in the same year had 180 thousand enterprises.

Tax Revenues Change Tendencies

In 2008, despite of a worsening economic situation, Lithuania collected more taxes than in 2007, and the amount of tax on profit increased most (Table 2).

Table 2

Change Tendencies of Tax Revenues of Lithuania (million, EUR)

Taxes	2006	2007	2006–2007 change	2006–2007 change, %	2008	2007–2008 change	2007–2008 change, %
Total taxes	4 135	4 992	857	20.7	5 970	978	19.60
PIT	1 174	1 317	143	12.1	1 476	159	12.07
PT	490	594	104	21.2	843	249	41.67
VAT	1 783	2 268	485	27.18	2 679	411	18.12
Excise duty	688	813	125	18.11	972	159	19.61

The main factors that influenced the tax revenues.

Value-added tax. The collection of VAT has the greatest influence on the tax revenues of the national budget of Lithuania. In 2006–2008, VAT increased greatly, however, in 2008, lower growth rates were evident and the following causes for decrease of growth rates of VAT revenues:

- Slowing rates of consumption growth. According to the data of the Department of Statistics growth rates of end consumption and household consumption expenditure decreased in 2008 compared to the data of 2007;
- Slowing growth of the sales revenues of the main economy sectors.

The factors that had a positive influence on the increase of VAT revenues in 2008 were as follows: large scope of goods and services, prices and an increased amount of VAT payers. According to the data of the Department of Statistics the average annual indexes of consumer prices in 2008 were higher by 10.9 percent than in 2007, and on the 1st of January, 2009, 68446 VAT payers were recorded in the value-added taxpayer register (STI data), while in the analogical period of 2007 there were 63518 VAT payers.

Factors that influenced personal income tax. In 2008, the rates of PIT growth slowed down, though increase of revenue amount was significant. Slow

down of growth rates may be related to lower employment of working-age people (2.4 percent) and higher level of unemployment (increased from 4.6 to 5.5 percent).

Factors that influenced profit tax. During economic crisis the revenues from profit tax decreased, comparing the first half-year of 2009 to the respective period in 2008, the revenues decreased by 14.9 percent (Data of the Ministry of Finance), though, for the last three years the revenues from profit tax increased coherently (in 2007 – 21.1 percent, in 2008 – 41.7 percent). Advance profit tax declared by enterprises in every quarter of 2008 increased almost by 33 percent comparing to 2007. It should be noted that advance payments in 2007 constituted 102 percent more from declared advance profit tax, meanwhile in 2008, actual advance payments made up 92.5 percent of the dec-

lared amount. That shows that in 2008 expectations of the enterprises were higher.

The internal factors, i.e. taxable enterprise profit depended on change of the legal acts regulating its taxation, had the greatest influence on the collection of revenues from profit tax. Both change of profit tax rate and creation of various tax exemptions (taxation of the profit, used for investments) by the “null” rate, transfer of losses to the next year, etc.) increase and decrease the revenues of profit tax to the budget. External factors also have great influence on profit tax. Global financial and economic crisis, decline of building construction and real estate sectors, “frozen” funds of the enterprises, disturbed settlements and decreased export reduce the profit of the enterprises and at the same time the profit tax.

Table 3

Change Tendencies of Tax Revenues in Ireland (million, EUR)

Taxes	2006	2007	2006–2007 change	2006–2007 change, %	2008	2007–2008 change	2007–2008 change, %
Total taxes	45 536	47 502	1 966	4.32	40 776	-6 726	-14.16
PIT	12 375	13 582	1 207	9.75	13 177	- 405	-2.98
PT	6 685	6 393	-292	-4.37	5 066	-1 327	-20.76
VAT	13 451	14 519	1 068	7.94	13 430	-1 089	-7.50
Excise duty	5 696	6 003	0 307	5.39	5 443	-560	-9.33

In 2007, economy growth’s slow down was observed in Ireland. In 2007, the tax revenues increased by 4.3 percent instead of the calculated 8.1 percent, and in 2008, they decreased by 14.16 percent (Table 3). In 2007, though the country, collected less taxes (except for profit tax) than it was calculated, however, the revenues from profit tax decreased most which, having compared to the data of 2006, decreased by 4.37 percent. During 2007–2008 the revenues from all taxes also decreased. In 2008, decreased revenues

from profit and capital gain taxes had great influence on the decreased tax revenues (20.8 percent and 46.2 percent respectively). In 2007, VAT increased by 7.94 percent, and in 2008, it was collected almost 1.1 billion Euros less than in 2007. The main cause was slow down of the household consumption. The largest share of VAT is received from trade in real estate. Decline of this sector is 23 percent (*CSO data*) and it had great influence on decrease of revenues from VAT in 2008.

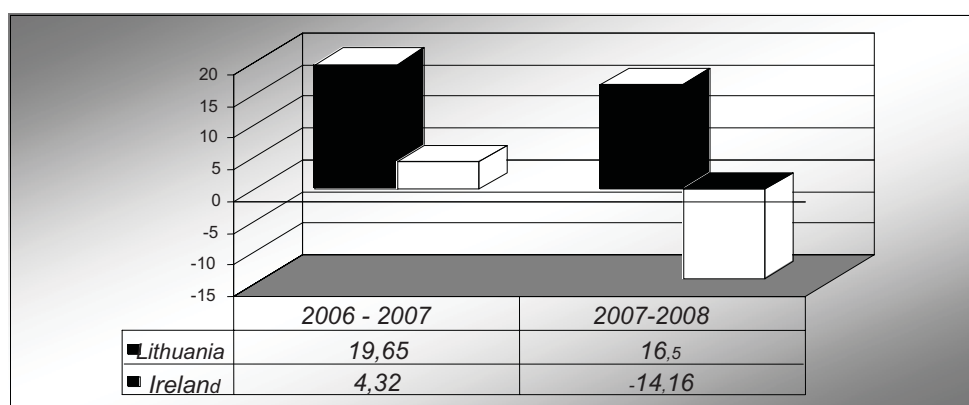


Figure 4. Change of Tax Revenues in Lithuania and Ireland for 2006–2008 (in percent)

Thus, comparing percentage change of all collected taxes in Lithuania and Ireland of 2006–2008, it is seen that tax revenues growth rates in Lithuania dec-

reased marginally (3.15 percent), and in Ireland at the respective period of 2007–2008 there was a sudden fall in tax revenues.

Comparative Analysis of Tax Burden

One of widely spread indicators, describing state participation in the economy, is the relation of the state budget to Gross Domestic Product (GDP). This indicator is different in various countries as it depends on many factors (traditions, structure of the tax system, domestic and international economic situation, etc.), consequently, we can hardly specify an optimal variant, however, while analyzing the tax systems, regularity that when there is a too heavy tax burden, initiative of businessmen is stifled, tax evasion and, simultaneously, the development of the shadow economy are encouraged, is observed. A common principle of tax burden is as follows: when taxes encourage people change their behavior, then tax burden is too

heavy. It means that the revenues collected from taxes do not comply with the actual tax burden. Extra tax burden, appearing because of changes of the economic behavior, caused by taxes, decreases efficiency of the tax system, consequently, the above described tax system should be improved.

As there is no solid methodology for tax burden calculation, various sources (the Department of Statistics, international audit and tax companies) publish different tax burden indexes. Also, there is a lack of information how the states of the European Union calculate tax burden indexes, which taxes are assessed and which are not. The dynamics of the tax burden in Lithuania and Ireland of 2006–2008 is presented in Table 4.

Table 4

Dynamics of Tax Burden in Lithuania and Ireland, (million, EUR)

	2006			2007			2008		
	Tax revenues	GDP	Tax burden, %.	Tax revenues	GDP	Tax burden, %	Tax revenues	GDP	Tax burden, %
<i>Lithuania</i>	4512.7	23978	18.8	5387.7	28422.9	18.9	6300.4	32292	19.5
<i>Ireland</i>	45536	177286	25.6	47502	187971	25.3	40776	183716	22.2

Sources: <http://www.finmin.lt/web/finmin/aktualus_duomenys, <http://www.stat.gov.lt/lt/news/view/?id=6821>, http://www.facts.ie/irishfinancenews/article_1014957.shtml>.

During 2006–2008, tax burden in Lithuania had a tendency to increase and that determined larger revenues to the national budget, because gross domestic product increased slower than taxes. For example, in 2008 compared to 2007 the tax revenues of the Republic in Lithuania increased 16.9 percent, and the growth of GDP (operation prices) was higher.

In Ireland, 22.2 percent of GDP was redistributed by taxes. In 2007 tax burden decreased by 0.3 percent, and in 2008 – by 3.1 percent. Decrease of tax burden in 2006–2007 in Ireland was determined by reduced tax revenues and gross domestic product that increased more quickly.

Comparison of the Tax Systems in Lithuania and Ireland Using V. Tanzi Qualification Diagnostic Indicators

Analysis of concentration index. During the investigation period in Lithuania the budget tax revenues increased expeditiously, meanwhile, in Ireland in 2008 their decrease was already recorded. The largest share of the revenues of the countries consisted of VAT, GDP and PT. The share of these taxes in 2006–2008 increased from 78.8 percent to 80.3 percent of the total revenues of the national budget in Lithuania, and in Ireland it increased from 71.4 percent to 77.7 percent, i. e. in the compared countries the revenues amounted to a great part of all tax revenues (Figure 5 and 6).

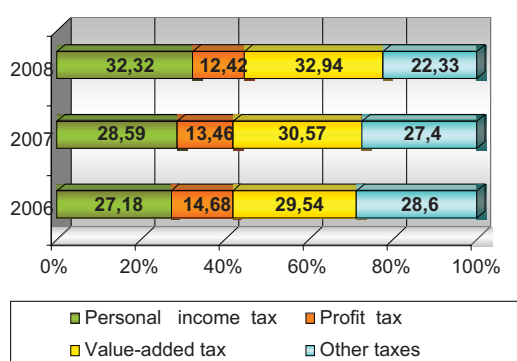


Figure 5. Structure of Tax Revenues in Ireland, in percent

Source: Central Statistics Office Ireland

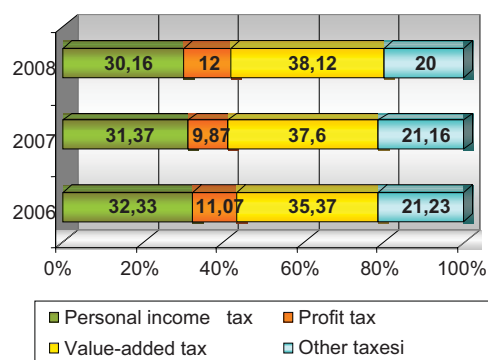


Figure 6. Structure of Tax Revenues in Lithuania, in percent

Source: Department of Statistics under the Government of the Republic of Lithuania

In Lithuania, the revenues from VAT increased expeditiously, in 2006 they made up 35.37 percent, in 2006 – 38.12 percent the budget revenues, and the pre-conditions for this were created by:

- increased expenditure of household consumption;
- increased number of VAT payers;
- increase of calculated payable VAT amounts.

In Ireland, the revenues from personal income tax increased from 27.18 percent to 32.32 percent during 2007–2008.

The number of the main tax rates in 2006–2008 changed only in Lithuania. The rate of personal income tax which on the 1st of July, 2006 was reduced by 7 percent (from 33 to 27 percent), and since the 1st of January, 2008 it was reduced to 24 percent. Other taxes, their payment procedure, rates and taxation base are also under constant change. Constant tax change causes many problems related to the new tax payment order or changed rates to taxpayers. That is especially negatively evaluated by business representatives, specifying this as the main obstacle for business development and mutual trust of the government and business.

It is possible to state that in 2006–2008 a great part of the revenues is collected from several main taxes in the both countries – Lithuania and Ireland, and the tax structure differs slightly. It is seen that in Lithuania a great part of taxes is received from VAT, and the shares of PT and PIT varies slightly.

The data used for *analysis of dispersion index* are taken from reports on the tax revenues to the national budgets of Lithuania and Ireland, because during this period the tax systems of both Lithuania and Ireland in respect of “small” taxes were stabilized. Figure 7 shows taxes from which the tax revenues to the budget formed the smallest part in the general structure of the tax revenues. The smallest amount of the tax revenues to the Lithuanian budget are received from sugar; hereditament; stamp-duty; duty for state property use by trust; settlements from revenues in accordance with the Law of Forests; duty for state natural resources; lotteries and gambling. All the above named taxes do not reach one percent (in 2008 – 0.68 percent) of the tax revenues. Tax administrators state that payment of such taxes and administration is not complicated, payment procedures are clearly specified and the tax base is narrow, however, attention should be paid to the fact that a great comparative part of “small” taxes makes the tax administration system quite complicated.

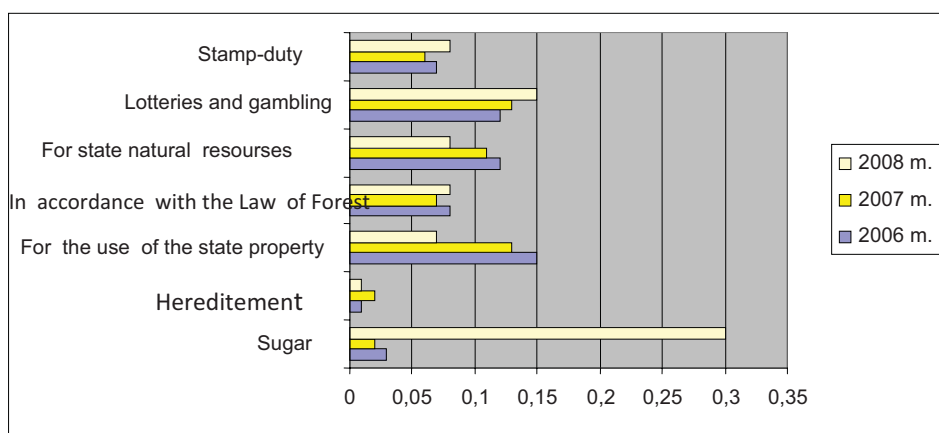


Figure 7. A Share of Lithuanian Taxes that Generated Very Low Revenues to the Budget Tax Revenues, in percent

The lowest tax revenues in Ireland are collected from the following taxes (Figure 8): capital gains tax; customs and stamp duties.

The following conclusion may be drawn that the number of taxes which generate low revenues in Ireland is smaller and the collected part of taxes is larger.

To calculate *erosion index*, actual revenues, collected from a particular tax, are compared to the potentially available revenues. As there are no mechanisms to evaluate the potential amount of taxes, the said index remains unnamed in the research.

For analysis of *collection lags index* the data on lags and the amounts of tax obligation settlements of taxpayers were used, though it is very difficult to determine particular lags or violations by taxpayers when performing tax settlements, because accounting of tax arrears changes: some taxpayers are late to pay the duty for several days, the others apply to include overpayments of one taxes to the arrears of other taxes, and the third ask to delay (allocate) payment of tax arrears, then the agreement of tax loan is concluded. Practically, tax arrears should be recorded the other day after the tax payment term provided for under the respective tax law.

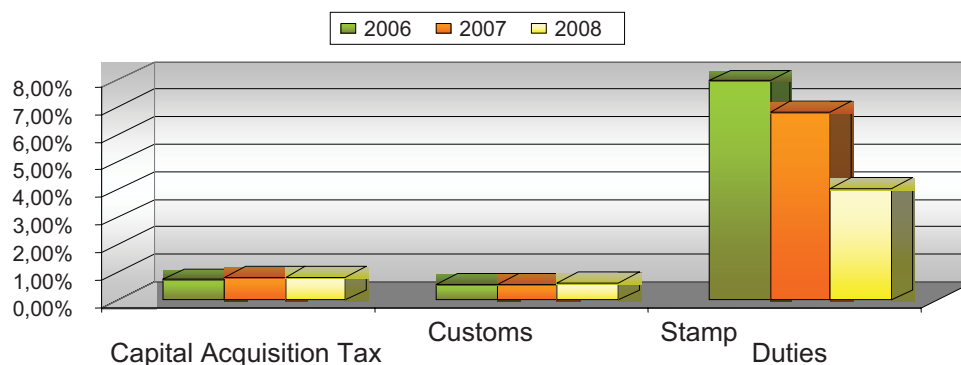


Figure 8. A Share of Lithuanian Taxes Which Generated Very Low Revenues, in percent

Using *enforcement index* analysis, it is possible to reveal the efficiency of control measures of the tax system. Implementation of control measures of the tax system is performed by tax administrators, thus, control measures in disposition of the tax administrators should be analyzed.

In the scientific literature (Trasberg, 2002; Callan, Soest, Walsh, 2003) efficiency of tax administration is assessed by the tax gap index, which is calculated as the difference between the potential tax revenues regulated by the laws and the actually collected tax revenues. This difference forms because of unpaid taxes, for taxpayer having not understood or understood incorrectly the laws on taxes, because of avoidance by taxpayers to fulfill their tax obligations, tax evasion, arrears and other reasons. Analysis of the tax gap index is carried out in many countries (Toder, 2007). Usually, taxes collected in accordance with the declaration are analyzed (usually PIT, PT, VAT), and the index is calculated by specialized services authorized to work with declarations submitted by taxpayers. It is deemed that radical reforms are necessary for the tax system if the tax gap index reaches 40 percent.

Analysis of the enforcement index should be carried out from the gap index. However, in Lithuania as well as in Ireland, contrarily to many other countries (e.g.; the USA, Sweden), the tax gap index is not calculated or such information is not publicized.

Analysis of *cost of collection index* was carried out using the index of the proportion of tax administration expenditure and the tax revenues. This index is usually used to evaluate tax administration efficiency and for the comparison between different countries. Many scientific works (Vitek, Pavel, 2004) note that the relative value of tax system administration expenditures fluctuates from 1 to 3 percent. Having performed analysis of the index suggested by Tanzi, the question whether tax administration expenditures are as low as possible should be answered, however, the minimal value is not specified. Having analyzed the special literature, this research keeps to the attitude that when the index value

varies in the interval $[0; 1]$, tax collection expenditures are minimal. It should be noted that only tax administration expenditures are analyzed by this index, and taxpayer expenditures while fulfilling tax obligations are not assessed.

In Lithuania the proportion of administration expenditures and the tax revenues during the last years changed from 1.2 percent to 1.5 percent (2008), and in Ireland administration expenditures formed 0.78 percent in 2006, thus, tax administration in Lithuania is more expensive by almost one and a half times, the Lithuanian tax price index is beyond the pale of the interval $[0; 1]$.

The test of V. Tanzi qualification diagnostic indicators is not normative and actually specified only the most important moments that should be considered when analyzing the tax systems of the countries. Not all data necessary for the index calculation, however, are collected or publicized, consequently, their calculation or comparison is complicated.

Conclusions

There is no universally accepted evaluation methodology of the state tax system in the world. The analysts, carrying out tax system analysis, usually emphasize such questions as tax system suitability for a particular country or trends for potential reforms.

Having systematized the methodological suggestions for tax system evaluation in the specialized literature, three evaluation methods of essentially different contents are distinguished: 1) classical taxation principles with their characteristic indexes; 2) Tanzi qualification diagnostic indicators; 3) Gill's diagnostic indicators.

While evaluating the tax systems in Lithuania and Ireland by Gill's method, it is established that the revenue collection system in Lithuania is complicated, there is a large number of tax types, meanwhile the number of Irish taxes is smaller.

In Lithuania and Ireland the tax burden according to taxpayers is distributed unevenly, a larger part of the tax revenues in Lithuania consists of VAT, and a larger part than in Lithuania – profit tax.

In Lithuania, 1.5 percent of the tax revenues are spent for tax administration and this is one of the most expensive systems among countries of the European Union, while in Ireland 0.78 percent of the tax revenues are allocated to tax collection expenditures.

Tanzi indicators showed that the largest part of the tax revenues in Lithuania and Ireland was collected from three main taxes: VAT, PIT, PT.

The dispersion index showed that there were three taxes in Ireland which generated the revenues of about 5 percent, meanwhile in Lithuania, the larger number of “small” taxes collect especially low revenues, not reaching even 1 percent of the tax revenues.

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Lietuvos ir Airijos mokesčių sistemų lyginamoji analizė pagal Tanzi kvalifikacinius diagnostinius rodiklius

Santrauka

Straipsnio tikslas – aptarti mokslines teorijas, kurios tiria šalių mokesčių sistemų efektyvumo nustatymo būdus ir, pasinaudojant jomis, atlikti lyginamąją dviejų ES šalių (Airijos ir Lietuvos) mokesčių įplaukų struktūros ir jų kitimo tendencijų analizę.

Apmokestinimo būdai ir šalių apmokestinimo sistemų efektyvumo įvertinimas itin aktualus šiuo metu, kai spartėjant šalių ekonominei integracijai ir globalizacijai, susidarius pasaulinei finansų ir ekonomikos krizei, didėjant valstybės išlaidoms, šalių vyriausybėms keliama nauji iššūkiai, jos privalo ieškoti būdų ekonomikai skatinti. Kadangi ekonomikos procesams didelės įtakos turi valstybės mokesčių sistema, kiekvienos valstybės mokesčių sistemos tikslas – pasirinkti tokią fiskalinę politiką, kuri leistų ne tik optimizuoti mokesčines pajamas, bet ir padėtų siekti didesnio ūkio konkurencingumo. Šalyje ši problematika sulaukia tyrėjų dėmesio, nors tenka pripažinti, kad praktinis mokslinės minties pritaikymas yra nepakankamas, netiriama mokesčių įplaukų dydžio ir ekonomikos augimo sąveika. Būtina atkreipti dėmesį, kad praktikoje, vertinant mokesčių sistemą, susiduriama su įvairiomis problemomis, kurių didžiausia ta, kad nėra vieningos, daugeliui priimtinos mokesčių sistemos vertinimo metodikos.

Straipsnyje aptariami pagrindiniai mokesčių sistemos vertinimo būdai: klasikiniai apmokestinimo principai ir juos apibūdinantys rodikliai, Tanzi kvalifikaciniai diagnostiniai rodikliai, kai mokesčių sistemos veiksmingumas vertinamas atsakant į Tanzi pasiūlytus diagnostinius klausimus, ir Gill diagnostiniai rodikliai, kai mokesčių sistemos veiksmingumas vertinamas pagal pajamų surinkimą. Straipsnyje atlikta Lietuvos ir Airijos mokesčių įplaukų 2006–2008 m. lyginamoji analizė.

Empirinis kiekybinis ir kokybinis tyrimas atliktas analizuojant Lietuvos ir Airijos mokesčių surinkimo statistinius duomenis. Lyginamajai analizei pasirinkta Airija, kuri panaši į Lietuvą ne tik savo dydžiu, bet ir istorine ekonominės pažangos raida, nors vystymosi ciklo fazės laiko požiūriu nesutampa.

Tanzi kvalifikacinių diagnostinių rodiklių tyrimui taikyti Lietuvos ir Airijos Finansų ministerijų, Statistikos departamentų duomenys, kiti informacijos ir duomenų šaltiniai, analizuojamos mokesčius reglamentuojančių įstatymų nuostatos.

Kiekybinis tyrimas apima koncentracijos, dispersijos, erozijos, atsilikimo renkant mokesčius, vertimo įvykdyti mokesčius išsipareigojimus ir mokesčių rinkimo išlaidų indeksų analizę.

Per tyrimą nustatyta, kad tiriamuoju laikotarpiu Lietuvos ir Airijos mokesčių įplaukų kitimo tendencijos buvo skirtingos, nes Lietuvoje tai buvo ekonomikos kilimo laikotarpis, o Airijoje 2008 m. prasidėjo ekonomikos nuosmukis. Nors mokesčių struktūra tiriamose šalyse panaši, bet vertinant Tanzi kvalifikaciniais diagnostiniais rodikliais mokesčių sistemas, nustatyta, kad Lietuvoje yra didelis mokesčių dispersijos indeksas, mažas mokesčių stabilumas ir brangi mokesčių administravimo sistema. Lietuvoje mokesčių administravimui išleidžiama apie 1,5 proc. mokesčių įplaukų ir tai viena brangiausių sistemų ES valstybėse, kai Airijoje mokesčių rinkimo išlaidoms skiriama 0,78 proc. mokesčių pajamų.

Tanzi rodikliai atskleidė, kad Lietuvoje ir Airijoje didžiausia mokesčių pajamų dalis surenkama iš trijų pagrindinių mokesčių: PVM, GPM ir PM.

Dispersijos rodiklis rodo, kad Airijoje yra 3 mokesčiai, iš kurių šalis surenka apie 5 proc. mokesčių pajamų, tuo tarpu Lietuvoje iš didesnio „mažųjų“ mokesčių skaičiaus surenkamos itin mažos pajamos, nesiekiančios 1 proc. mokesčių pajamų.

Pagrindiniai žodžiai: mokesčio sistemos efektyvumas, mokesčio sistemos efektyvumo įvertinimas, diagnostiniai indikatoriai, PVM, Asmeninis pajamų mokestis, mokestis naudai (PT).