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COMPARATIVE ANALYSIS OF TERMINOLOGY OF TAX LAW OF RUSSIA AND FRANCE

Alexander I. Goncharov

Volgograd State University, Volgograd, Russian Federation

Irina S. Zemlyanskaya

Volgograd Institute of Management, Branch of the Russian Presidential Academy of National Economy
and Public Administration, Volgograd, Russian Federation

Galina V. Baryshnikova

Volgograd Institute of Management, Branch of the Russian Presidential Academy of National Economy
and Public Administration, Volgograd, Russian Federation

Introduction: Russian and French tax legislation presupposes the presence of special terms reflecting taxation processes, therefore, the article raises the question of the initial definition of all terms with the meaning of “tax” and characteristics that determine its economic essence. Everything mentioned above determined the relevance of scientific work and the authors set the **aim** of conducting a comparative analysis of the terminology of tax law in Russia and France. **Methods:** the methodological basis of this research is a set of methods of scientific knowledge, among which the main place is occupied by the methods of consistency, analysis, comparative legal and descriptive. **Results:** the author’s position substantiated in the work is based on the tax legislation of Russia and France. Based on a comparative analysis of the norms of the Tax Code of the Russian Federation and the Tax Code of France, a study of the types of tax payments is carried out. The question of the term “tax and collection” is raised. **Conclusions:** as a result of the study, it was determined that the term “taxes and fees” is used as a generic one, while the preference for establishing various types of taxes and fees applied in Russia and France is given to such a specific term designation as “tax”. It was revealed that, despite the use in the tax legislation of France in the name “taxe”, “la taxe foncière” is a tax. It has been established that in the Tax Code of the Russian Federation and the Tax Code of France, the terms of taxation are used as a means of formalizing the language for special purposes and contribute to the establishment and development of legal discourse.

Key words: tax, tallage, taxation, tax law, tax payments, tax legislation.

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СРАВНИТЕЛЬНЫЙ АНАЛИЗ ТЕРМИНОЛОГИИ НАЛОГОВОГО ПРАВА РОССИИ И ФРАНЦИИ

Александр Иванович Гончаров

Волгоградский государственный университет, г. Волгоград, Российская Федерация

Ирина Сергеевна Землянская

Волгоградский институт управления – филиал Российской академии народного хозяйства
и государственной службы при Президенте РФ, г. Волгоград, Российская Федерация

Галина Валерьевна Барышникова

Волгоградский институт управления – филиал Российской академии народного хозяйства и государственной службы при Президенте РФ, г. Волгоград, Российская Федерация

Введение: российское и французское налоговое законодательство предполагает наличие специальных терминов, отражающих процессы налогообложения, поэтому в статье поднимается вопрос первоначального определения всех терминов со значением «налог» и характеристик, отражающих его экономическую сущность. Все вышеперечисленное обусловило актуальность научной работы, в связи с чем авторами в работе поставлена **цель** – проведение сопоставительного анализа терминологии налогового права России и Франции. **Методы:** методологическую основу данного исследования составляет совокупность методов научного познания, среди которых основное место занимают методы системности, анализа, сравнительно-правовой и дескриптивный. **Результаты:** обоснованная в работе авторская позиция опирается на налоговое законодательство России и Франции. На основании сопоставительного анализа норм Налогового кодекса Российской Федерации и Налогового кодекса Франции проводится исследование видов налоговых платежей. Поднимается вопрос терминологического «налога и сбора». **Выводы:** в результате исследования определено, что терминологическое «налоги и сборы» используется как родовое, при этом предпочтение при установлении различных видов налогов и сборов, применяемых на территории России и Франции, отдается такому видовому терминологическому «налог». Выявлено, что, несмотря на использование в налоговом законодательстве Франции в названии «taxe», «la taxe foncière» является налогом. Установлено, что в Налоговом кодексе Российской Федерации и Налоговом кодексе Франции термины налогообложения используются как средство формализации языка для специальных целей и способствуют установлению и развитию юридического дискурса.

Ключевые слова: налог, сборы, налогообложение, налоговое право, налоговые платежи, налоговое законодательство.

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Introduction

A comparative analysis of tax terminology in modern Russian and French languages in the presented work will be carried out on the basis of the authentic texts of the tax legislation of the Russian Federation and France. In Russia, the Tax Code of the Russian Federation (RF Tax Code) is the main normative legal act governing domestic tax legislation. The Tax Code of the Russian Federation consists of two parts. The first part of the Tax Code of the Russian Federation, which entered into force on January 1, 1999, is a general part and contains:

- general concepts, terms, principles and rules of taxation;
- norms that imply responsibility for non-compliance with the law, a list of measures of influence on violators of the law;
- the competence of various subjects of tax relations;
- the rights and obligations of all, without exception, participants in tax relations.

The second part of the Tax Code of the Russian Federation, which entered into force on

January 1, 2001, is a special part that regulates: permissible and directly established taxes, duties and fees with a description of the procedure for their calculation and payment; terms of payment of taxes, fees and duties; special tax regimes; benefits, etc.

The creation of the French Tax Code (Code général des impôts ou CGI) was accompanied by the adoption of four Decrees and one Ordinance of April 6, 1950. A summary of the Code général des impôts is presented in Table 1.

In accordance with clause 1 of Article 8 of the Tax Code of the Russian Federation, tax is understood as a mandatory, individually free payment levied from organizations and individuals in the form of alienation of funds belonging to them by right of ownership, economic management or operational management of funds in order to financially support the activities of the state and/or municipalities [1].

Clause 2 of Article 8 of the Tax Code of the Russian Federation states that the levy is a compulsory fee levied from organizations and individuals, the payment of which is one of the conditions for the payment of levies by state

bodies, local self-government bodies, other authorized bodies and officials of legally significant actions, including the granting of certain rights or the issuance of permits (licenses), or the payment of which is conditional on the implementation of certain types of entrepreneurial activity within the territory where the levy was introduced.

Clause 1 of Article 12 of the Tax Code of the Russian Federation states that the following types of taxes and fees are established in the Russian Federation: federal, regional and local. In accordance with Article 13 of the Tax Code of the Russian Federation, federal taxes and fees include:

- 1) value added tax;
- 2) excise taxes;
- 3) personal income tax;
- 4) corporate income tax;
- 5) tax on the extraction of minerals;
- 6) water tax;

7) fees for the use of objects of the animal world and for the use of objects of aquatic biological resources;

8) state duty;

9) tax on additional income from the extraction of hydrocarbons.

Article 14 of the Tax Code of the Russian Federation establishes the following regional taxes:

- 1) tax on property of organizations;
- 2) tax on gambling business;
- 3) transport tax.

Article 15 of the Tax Code of the Russian Federation states that local taxes and fees are:

- 1) land tax;
- 2) tax on property of individuals;
- 3) trade fee [1].

In addition to the listed federal, regional and local taxes and fees, the tax legislation of Russia, in particular Article 18 of the Tax Code of the

Table 1

**Summary of the French Tax Code (Code général des impôts)
as of October 15, 2021 translated into English**

La courtte structure du Code général des impôts	English translation
Livre premier: Assiette et liquidation de l'impôt	Book One: Taxable Base and Tax Calculation
Première Partie: Impôts d'État	Part one: government taxes
Titre premier: Impôts directs et taxes assimilées	Document One: Direct Taxes and Similar Direct Taxes (includes 4 chapters)
Titre II: Taxes sur le chiffre d'affaires et taxes assimilées	Second Document: Sales Tax and Similar Taxes (includes 22 chapters)
Titre II bis: Dispositions communes aux impôts directs et aux taxes sur le chiffre d'affaires	Document Two Bis: General Provisions on Direct and Value Added Taxes (includes 4 chapters)
Titre III: Contributions indirectes et taxes diverses	Document Three: Indirect Taxes and Fees (includes 4 chapters)
Titre IV: Enregistrement, publicité foncière. Impôt de solidarité sur la fortune, timbre	The fourth document: Registration, real estate transactions. General property tax, stamp duty. (includes 4 chapters)
Titre V: Dispositions communes aux titres I, II et IV	Fifth document: general provisions for documents I, II and V (consists of one chapter)
Deuxième Partie: Impositions perçues au profit des collectivités locales et de divers organismes	Part two: taxes levied on local collective organizations and other organizations
Titre premier: Impositions communales	Document One: Taxation of Communes (includes 4 chapters)
Titre II: Impositions départementales	Second Document: Taxation in Departments (includes 2 chapters)
Titre 0-II bis: Imposition perçues au profit de la métropole de Lyon	Document 0-II bis: Taxes Collected in the City of Lyon (Includes 2 Chapters)
Titre II bis: Impositions perçues au profit des régions et de la collectivité territoriale de Corse	Second Bis Document: Taxes Levied in Areas and Collective Territorial Authorities of Corsica. (includes 3 chapters)
Titre III: Impositions perçues au profit de certains établissements publics et d'organismes divers	The third document: taxes levied in favor of some government agencies and various organizations. (includes 4 chapters)
Troisième partie: Dispositions communes aux première et deuxième parties	Part three: general provisions to the first and second parts
Livre II: Recouvrement de l'impôt	Book Two: Collecting Taxes (consists of four chapters)

Note. Source. Compiled and translated by the authors based on materials [2].

Russian Federation, provides for the use of special tax regimes, which may provide for a special procedure for determining the elements of taxation, as well as exemption from the obligation to pay certain taxes and fees provided for Articles 13, 14 and 15 of the Tax Code of the Russian Federation. Special tax regimes include:

- 1) the system of taxation for agricultural producers (unified agricultural tax);
- 2) a simplified taxation system;
- 3) the system of taxation in the implementation of production sharing agreements;
- 4) patent taxation system;
- 5) tax on professional income (as an experiment).

Research on the terminology of tax law in Russia and France

In the Tax Code of the Russian Federation, the system of tax payments is represented by such basic terms as tax and collection. However, in accordance with the above articles of the Tax Code of the Russian Federation, such terms as excise and duty also apply to taxes and fees. The study of the norms of the Tax Code of the Russian Federation allows us to conclude that the term “taxes and fees” is used as a generic term, while preference is given to such a specific term designation as “tax” when establishing various types of taxes and fees applied on the territory of Russia.

French tax law uses terms such as:

1. Impôt (m) – tax, “*Prélèvement effectué d'autorité et à titre définitif sur les ressources ou sur les biens des individus ou des collectivités, et payé en argent pour subvenir aux dépenses d'intérêt général de l'État ou des collectivités locales*”.

2. Taxe (f) – tax, duty, “*Prélèvement à caractère fiscal, destiné à alimenter la trésorerie de l'État, d'une collectivité locale ou d'un établissement public administratif en contrepartie d'un service rendu aux administrés*”.

3. Contribution (f) – contribution, “*Part que chacun apporte à une dépense commune, et en particulier aux dépenses de l'État ou des collectivités publiques (au pluriel surtout)*”. Synonyms for this tax term are: droit, imposition, taxe.

4. Prélèvement (m) – sampling, “*Prélèvements obligatoires, ensemble des charges fiscales et sociales grevant les contribuables*”.

5. Cotisation (f) – contribution, “*Contribution des salariés et/ou de leurs employeurs versée aux différents organismes qui assurent la protection sociale (la Sécurité sociale, l'assurance chômage, etc.)*”.

6. Redevance (f) – Royalty fee, “*Somme due en contrepartie de l'utilisation d'un service public: Payer la redevance de la télévision*”.

7. Droit (m) – fee, “*impôt, taxe: Payer des droits sur les alcools*”.

8. Participation (f) – participation, “*contribution*” [3].

In French tax law, as well as in Russian tax law, the term “impôt” (tax) is a generic term.

The term “tax” in France was defined thanks to judicial practice, in particular, by the decision of the State Council of the “National Union of Air Carriers” dated November 21, 1958. This decision identified the following five characteristics that define the economic term “tax”:

- the tax is collected in cash;
- established by the state;
- has a permanent character of collection;
- tax revenues are directed to government purposes;
- the tax is free of charge.

For example, taxes include: “l'impôt sur le revenu” (income tax), “la taxe foncière” (land tax), “l'impôt sur les sociétés” (corporate income tax).

Conclusion

Despite the use of “taxe” in the name, “la taxe foncière” is a tax.

The use of “taxe” in the name of a tax payment is usually associated with the provision of government services [4].

The study also allows us to conclude that in the main regulatory legal acts governing the tax legislation of both Russia and France, the terms of taxation are used as a means of formalizing the language for special purposes and contribute to the establishment and development of legal discourse.

In our subsequent studies, in order to establish a possible correlation and clear differences between the use of Russian and French equivalents of tax law terms, we aim to investigate the

definitions of the above terms and analyze the situations of their use in Russian and French.

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Information About the Authors

Alexander I. Goncharov, Doctor of Sciences (Jurisprudence), Doctor of Sciences (Economics), Professor, Department of Civil and Private International Law, Volgograd State University, Prosp. Universitetsky, 100, 400062 Volgograd, Russian Federation, gimchp@volsu.ru, goncharova.sofia@gmail.com, <https://orcid.org/0000-0001-6580-4104>

Irina S. Zemlyanskaya, Candidate of Sciences (Economics), Associate Professor, Department of Accounting, Analysis and Audit, Volgograd Institute of Management, Branch of the Russian Presidential Academy of National Economy and Public Administration, Gagarina St, 8, 400066 Volgograd, Russian Federation, zemlyanskaya-is@vlgr.ranepa.ru, <https://orcid.org/0000-0001-8642-045X>

Galina V. Baryshnikova, Candidate of Sciences (Philology), Associate Professor, Department of Linguistics and Intercultural Communication, Volgograd Institute of Management, Branch of the Russian Presidential Academy of National Economy and Public Administration, Gagarina St, 8, 400066 Volgograd, Russian Federation, baryshnikova-gv@vlgr.ranepa.ru, <https://orcid.org/0000-0003-4823-6453>

Информация об авторах

Александр Иванович Гончаров, доктор юридических наук, доктор экономических наук, профессор, профессор кафедры гражданского и международного частного права, Волгоградский государственный университет, просп. Университетский, 100, 400062 г. Волгоград, Российская Федерация, goncharova.sofia@gmail.com, gimchp@volsu.ru, <https://orcid.org/0000-0001-6580-4104>

Ирина Сергеевна Землянская, кандидат экономических наук, доцент кафедры бухгалтерского учета, анализа и аудита, Волгоградский институт управления – филиал Российской академии народного хозяйства и государственной службы при Президенте РФ, ул. Гагарина, 8, 400066 г. Волгоград, Российская Федерация, zemlyanskaya-is@vlgr.ranepa.ru, <https://orcid.org/0000-0001-8642-045X>

Галина Валерьевна Барышникова, кандидат филологических наук, доцент кафедры лингвистики и межкультурной коммуникации, Волгоградский институт управления – филиал Российской академии народного хозяйства и государственной службы при Президенте РФ, ул. Гагарина, 8, 400066 г. Волгоград, Российская Федерация, baryshnikova-gv@vlgr.ranepa.ru, <https://orcid.org/0000-0003-4823-6453>