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# Tax culture

Polish and Russian approach

Wydawnictwo Uniwersytetu Gdańskiego

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## Introduction

Development of interstate cooperation, processes of integration and globalisation lead to collision between tax systems and tax cultures of different countries. Difference between them becomes evident, which predetermines interest towards the subject of the national tax culture and its key factors. However, not so many researches have been dedicated to the national tax culture.

Taxation varies widely internationally, not only in the details of tax codes and tariffs but also in its overall structure.<sup>1</sup> Tax law is a complex of elaborate and differentiated matters, consolidating many branches of law, since – due to its universality – tax law exerts influence almost on any aspect of life. The classic research done in the field of the tax law is, however, focused on the analysis and evaluation of specific legal provisions and schemes, matters of taxes in general, seen in a broader perspective, being seldom touched. This kind of broader perspective is being held by the authors of the book (this new approach is quite significant in relation to existing literature on the subject). In legal writings views are voiced stressing that attention should be drawn to the mutual interdependence between law and social life. Consequently, the need for a diagnosis of the reality we are confronted with and general conclusions concerning legal systems is being stressed. The presented study is an attempt to take a broader look on the matters of taxation. For that very reason a cultural perspective has been adopted in it, culture being regarded as a yardstick to measure the developments in the sphere of tax law.

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<sup>1</sup> T. König, A. Wagener, “Culture and Tax Structures,” *CESifo Working Paper Series* 2012, no. 3748, p. 1, <https://ssrn.com/abstract=2016072> [accessed: 28.09.2020].



Next to an analysis of the substantial tax law mainly, behavior of individuals in taxation area is investigated and factors which determine this behavior. A considerable number of works are dedicated to irrational motives of individual behavior, values, social norms and relationship influencing tax compliance. A different level of tax compliance in various countries with similar tax systems and economic factors binding evasion of tax payment (risks of tax control and bringing to responsibility) is explained by differences in cultural norms acting in these countries. Supporting an idea of influence of cultural differences on tax behavior of individuals, we suppose, that cultural differences are also determinant for construction and functioning of the whole taxation system in the country. As a result, such a phenomenon appears as the national tax culture.

The national tax culture is a complex, multi-faceted and multilateral phenomenon investigation of which should take place at the intersection of various sciences including law. Any branch of law, just as individual legal rules and constructions (not losing of sight the legal system as a whole), includes a culture-forming content and is, in fact, derived from culture.

In our work we show how understanding of general legal values and traditions in each state reflects on values, ideas and traditions containing the core of the national tax culture. Such approach is caused by the fact, that state executes its tax power in legal forms: law establishes taxes obligatory for payment in state, orders and terms of tax payment are defined, in laws and other legal acts tax competence of state institutions is defined, a system of state control measures and enforcement in tax area. In the course of application of tax laws by tax administration and courts a real tax practice is folding up. Tax culture cannot exist out of alignment with law and legal culture of society and is a part of legal culture.

Both the content of the legal regulations and the practice of their application is a resultant of numerous factors. Once the ideals underlying the law differ (depending on the epoch, social and historical relations, the nation), so does the tax culture. Tax law is not just a construction created

by the legislator but also the effect of an evolution of social customs, the form of government, economy or political situation. Law is part of the culture and is subject to the changes undergone by the latter.

The use of the term of legal culture (or tax culture, as its narrower part) makes it possible to integrate the results of the research done by many academic disciplines.

The importance of the concept of tax culture lies in the opportunities offered by it, such as that of emphasizing certain extralegal issues, like the evolving practice of law application and observance or legal awareness of taxpayers. It also allows to confront, with one another, tax law issues and practical problems related to taxes and makes it possible to highlight social relations emerging against that background.

In the authors' perception, the opportunity to look on problems of taxation from a broader perspective has a great value. Should we accept the cultural entanglement of tax law, the broadened perspective will require an analysis of cultural determinants of the making and application of law, and the society's legal awareness.

The aim of this study is to attempt at defining the tax culture and analyze its condition in Poland and Russia. The study assumes that the shape of the tax law is culture-determined, and that the analysis of Polish and Russian tax culture creates a room for a discussion of the directions in which both countries are heading. For centuries, Poland and Russia have been bound together by common history, their fates being entwined, different though their relations may have been over that time. Yet despite the Slavic roots uniting them, differences between the countries are many and include matters of geopolitical, economic or structural meaning, Poland being – in addition – a unitary state, unlike Russia, which is a federation.

Such work is not comparative because authors did not have a goal to compare tax cultures of these two countries under any criteria. Hypothesis of investigation consisted in the fact, that community of historical factors of tax culture development can lead to similar problems in tax culture of states. In the course of investigation such common properties

of tax culture were revealed characteristic for Poland, as well as for Russia: both states are only on the stage of formation of traditions in the area of tax culture; in both states instability of tax laws and its law quality are indicated; absence of a plan (a concept) of tax system construction, easiness of introduction of amendments to tax laws and broad discretion of a legislator; strengthening of tax morality is not being paid due attention to which is connected with a low level of confidence of individuals to legal system and parliament.

The monograph is composed of three chapters and conclusions. Chapter one is general in nature and provides an attempt to define the term of tax culture and discuss the factors influencing and shaping it. Its starting point is a discussion of matters of the tax culture. The aim of the part is to show pluralism of the world's legal cultures, of which pluralism we are not always aware. It does happen that, while functioning in the so-called Western legal culture, we close our minds to other, different and less formalised legal schemes. These considerations provide a background against which an attempt to define the concept of tax culture and its legal aspects is made.

The development of tax culture is closely connected with the human being (taxpayer), as an individual, and the society, understood as the public. Considering that, the social and anthropological aspects of tax culture are analysed, too. The social anchoring of tax law happens to be challenged, but the branch of law concerns the operation of the entire society and it is with the society that the significance of its existence is connected.

Tax culture evolves. The historical experiences affect the shape of tax regulations and have a significant impact on the development of tax culture. Tax standards are related to the history and social customs.

Recognising the problem of globalisation and realisation, an analysis of the impact they exert on the development of tax culture has become necessary. One of the features of modern world is people living entangled in a multitude of semantic structures permanently pervading

one another, due to which fact cultural standards lose their cohesion, timelessness and locality.<sup>2</sup>

Chapters two and three deal with analysis of the tax culture having developed in Poland and Russia. The structure of both chapters has been unified, three spheres of the tax law being examined in each of them: its creation, application and legal awareness of taxpayers.

The discussion is completed by conclusions. These allow to show the intrinsic link between the understanding of the tax culture, its development and criticism.

The posed research problem requires the use of adequate research methods. Methods characteristic of legal studies have been employed, like the dogmatic method, theoretical method, as well as the axiological, comparative and historical methods. Since tax culture is a complex matter, in order to reveal the whole array of aspects related thereto the psychological method (to examine the law as a factor triggering human behaviour), the realistic (concerning law as a social phenomenon emerging in specific social realities) and economic method had to be additionally used.

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<sup>2</sup> A. Bator, "Globalizacja jako perspektywa postrzegania prawa" [in:] *Autonomia prawa ze stanowiska teorii i filozofii prawa*, ed. J. Helios, Wrocław 2003, series Z Zagadnień Teorii i Filozofii Prawa, p. 37, after: U. Hannerz, "Cosmopolitians and Locals in World Culture," *Theory Culture and Society* 1990, vol. 7, p. 249 and A. Appadurai, "Disjunctive and Difference in the Global Culture Economy," *Theory Culture and Society* 1990, vol. 7, p. 295 et seq. See also: E. Łętowska, "Prawo w 'płynnej nowoczesności,'" *Państwo i Prawo* 2014, no. 3, p. 18 et seq.

## Abbreviations

- APAC the Act of 30 August, 2002 on Proceedings before Administrative Courts (consolidated text: Journal of Laws of 2019, item 2325)
- CBOSA Central Database of Decisions of Administrative Courts [Centralna Baza Orzeczeń Sądów Administracyjnych], <http://orzeczenia.nsa.gov.pl/cbo/query>
- FTS Federal Tax Service of the Russian Federation
- NSA Supreme Administrative Court [Naczelny Sąd Administracyjny]
- OECD The Organisation for Economic Co-operation and Development
- OTK Constitutional Tribunal Jurisprudence [Orzecznictwo Trybunału Konstytucyjnego]
- TOA The Tax Ordinance Act of 29 August, 1997 (consolidated text: Journal of Laws of 2020, item 1325 as amended)
- WSA Voivodship Administrative Court [Wojewódzki Sąd Administracyjny]

# 1. The concept of tax culture

## 1.1. Law culture

The terms “culture” and “legal culture” are commonly understood in an intuitive way; to define them precisely is a hard task. The problem has been widely addressed in legal writing.<sup>1</sup> Without going into a dispute over the validity of the definitions formulated, it should be stressed that culture is one of the fundamental notions used in contemporary humanities.<sup>2</sup> Culture is, first of all, an integrating concept.<sup>3</sup> Its value lies in that it creates a vast and complex set of various areas, phenomena, practices and behaviour, aspects and dimensions, patterns and symbols.<sup>4</sup> Well-justified at this point is to make a simplification by stating that culture is focused on the acquired and objectivised values, behavioural patterns, standards and ideas expressed in tangible and intangible creations of

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<sup>1</sup> For a broader discussion of the issue see: A. Rosner, “Badania nad kulturą prawną. Próba zarysowania problematyki” [in:] *Z dziejów kultury prawnej. Studia ofiarowane Profesorowi Juliuszowi Bardachowi w dziewięćdziesięciolecie urodzin*, eds. A. Rosner et al., Warszawa 2004, p. 585 et seq.; R. Wuthnow et al., *Cultural Analysis: The Work of Peter L. Berger, M. Douglas, M. Foucault and J. Habermas*, London–New York 1984, p. 7 et seq.; A. Kłoskowska, *Kultura masowa. Krytyka i obrona*, 3<sup>rd</sup> ed., Warszawa 1983, p. 21 et seq.; eadem, *Socjologia kultury*, Warszawa 1983, p. 14 et seq.; J. Kmita, *O kulturze symbolicznej*, Warszawa 1982, p. 11 et seq. and 77 et seq.; W. Gromski, “Kultura i kształtowanie autonomii prawa” [in:] *Autonomia prawa ze stanowiska teorii i filozofii prawa*, ed. J. Helios, Wrocław 2003, series Z Zagadnień Teorii i Filozofii Prawa, p. 60.

<sup>2</sup> A. Kłoskowska, *Kultura masowa...*, p. 9.

<sup>3</sup> M. Hopfinger, “Kultura: scalanie i wybór” [in:] *Perspektywy badań nad kulturą*, eds. R.W. Kluszczyński, A. Zeidler-Janiszewska, Łódź 2008, p. 23.

<sup>4</sup> *Ibidem*.

human activity, passed down from generation to generation.<sup>5</sup> Culture, equated to a set of paragons, is a system of everlasting spiritual values.<sup>6</sup> It is a set of standards and beliefs, deeply rooted in human awareness, concerning the recommended ways of actions and evaluations recognised as appropriate.<sup>7</sup> In addition, culture is a set of normative and directival beliefs generally accepted in a specific community and creating subjective, yet reasonable determinants of actions, functional against the established global condition of the community regarded as a structural context of the actions.<sup>8</sup>

Culture is not closed in nature; just the opposite, it is subject to changes and becomes a pattern of behaviour itself.<sup>9</sup>

When defining the notion of culture, law is often mentioned as its essential component.<sup>10</sup> Law is part of the realm of cultural standards.<sup>11</sup> The interactions between law and culture are mutual, as law is conditioned by culture (i.e., the cultural factors exert impact on the content of law, its form and application). On the other hand, the influence of law on the culture of a specific society can be noted, and thus law can be perceived as a culture-forming factor.

Recognising law as a component of culture does not rule out attempts at development of a specific notion of legal culture.<sup>12</sup>

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<sup>5</sup> J. Szczepański, *Elementarne pojęcia socjologii*, Warszawa 1970, p. 78.

<sup>6</sup> K. Pafecki, "O użyteczności pojęcia kultura prawna," *Państwo i Prawo* 1974, no. 2, p. 69.

<sup>7</sup> W. Gromski, "Kultura i kształtowanie autonomii prawa...", p. 60.

<sup>8</sup> Cf. J. Kmita, *Kultura symboliczna* [in:] G. Banaszak, J. Kmita, *Spółeczno-regulacyjna koncepcja kultury*, Warszawa 1991, p. 44; W. Gromski, "Kultura i kształtowanie autonomii prawa...", p. 66.

<sup>9</sup> A. Bator, "Globalizacja jako perspektywa postrzegania prawa" [in:] *Autonomia prawa ze stanowiska...*, pp. 37–38.

<sup>10</sup> For the relations between law and culture see R. Tokarczyk, *Współczesne kultury prawne*, 6<sup>th</sup> ed., Warszawa 2007, p. 7 et seq.

<sup>11</sup> M. Zirk-Sadowski, *Prawo a uczestniczenie w kulturze*, Łódź 1998, p. 35.

<sup>12</sup> W. Gromski, "Kultura i kształtowanie autonomii prawa...", p. 61.

The term: legal culture is analysed in social sciences and legal studies.<sup>13</sup> The phenomenon is a complex one, the fact being, most likely, the reason for the difficulties in giving the notion a precise meaning. No single, uniform definition has been worked out so far. The meaning of the notion of legal culture is usually interpreted considering the context in which it is employed. A majority of researchers stress historical determinants of the legal culture and identify it with specific attitudes and behaviour towards law and the values represented by it.<sup>14</sup> At the same time the individual definitions differ from one another in terms of approach and scope.

The legal culture, as a notion, is used to describe many related phenomena, and embraces, on the one hand, the system of the law in force, and on the other hand – the existing legal awareness. The link between the two areas in question is the sphere of application of law. The legal culture thus refers to the legal order, but also to the values, social knowledge, attitudes and behaviour towards the legal system. Reconstruction of the structure and content of the beliefs the legal culture is composed

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<sup>13</sup> Development of sociological and ethnographic reflection on law has given rise to a new branch of science: the sociology of law. Cf. K. Pałeczki, "O użyteczności pojęcia kultura prawna..." p. 65.

<sup>14</sup> M. Borucka-Arctowa states that "Law is part of culture and hence a considerable part of legal regulations, which include patterns of behaviour in the sphere of community life, ownership, governance systems, is transferred in the same way as a number of other behavioural patterns are..." Cf. M. Borucka-Arctowa, *O społecznym działaniu prawa*, Warszawa 1967, p. 113. Stanisław Russocki defines legal culture as "a set of intertwined attitudes and types of behaviour – both individual and collective – and their effects, as seen from the legal perspective, or the entirety of duties, rules and standards imposed, equipped with an appropriate sanction and systematically enforced by the authority relevant for the community, which are derived from the system of values shared by the community." Cf. S. Russocki, "Wokół pojęcia kultury prawnej," *Przegląd Humanistyczny* 1986, no. 11–12, p. 19. Krzysztof Pałeczki, in turn, opts for legal culture as "a complex of socially performed symbolical actions implementing the patterns of such actions, as provided for by law." Cf. K. Pałeczki, "O użyteczności pojęcia kultura prawna..." p. 70.



of should be based on the observation of the legal practice.<sup>15</sup> The legal culture determines the acceptance of specific legal schemes and is instrumental in entering the realm of their operation.

Law is an essential component of culture and an important culture-forming factor itself. Being immersed in a specific culture, it mirrors the problems bothering the society living at a special place and time. Law is created by culture. For the needs of the conducted research the authors assume, on the one hand, that embraced by the scope of the legal culture is the attitude of all members of a given society to law, and the attitude to law shown by those who create and apply it.<sup>16</sup> On the other hand, legal culture is expressed in the modelling of the legal system, taking into account the experiences and accepted benchmarks.<sup>17</sup> Viewed in such a way, it reflects the intentions and actions of the rulers and public bodies applying law; it also mirrors the level of civic knowledge among those being ruled.<sup>18</sup>

A pluralism of legal cultures can be talked of, the cultures existing at various levels: those of individual groups (including groups of states), organisations or a single country. The boundaries dividing specific legal cultures are conventional, since the cultures influence and overlap one another.<sup>19</sup>

The legal culture of the West (understood as a category aggregating the cultures of positive law and common law) is a culture embedded in

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<sup>15</sup> W. Gromski, "Kultura i kształtowanie autonomii prawa...", p. 71.

<sup>16</sup> Cf. R. Tokarczyk, *Komparatystyka prawnicza*, 9<sup>th</sup> ed., Warszawa 2008, p. 125; *idem*, *Współczesne kultury prawne...*, p. 60 et seq.

<sup>17</sup> J. Pruszyński, "Kultura – kultura prawa – dziedzictwo kultury" [in:] *Prawo w XXI wieku. Księga pamiątkowa 50-lecia Instytutu Nauk Prawnych Polskiej Akademii Nauk*, ed. W. Czapliński, Warszawa 2006, p. 672 and the literature cited therein.

<sup>18</sup> *Ibidem*, p. 676.

<sup>19</sup> Cf. S.P. Huntington, *Zderzenie cywilizacji i nowy kształt ładu światowego*, transl. H. Jankowska, Warszawa 2008, p. 52; J. Jabłońska-Bonca, "Islam – prawo i finanse" [in:] *W kręgu prawa podatkowego i finansów publicznych. Księga dedykowana Profesorowi Cezaremu Kosikowskiemu w 40-lecie pracy naukowej*, eds. H. Dzwonkowski et al., Lublin 2005, p. 167.

Greek philosophy, Roman law and Christianity.<sup>20</sup> Despite the noticeably increasing secularisation of the societies of the West they still remain faithful to the fundamental principles, values and rules stemming from Christianity, though taking the shape of the positive law standards now; it appears that the fundamental, natural law has taken the shape of laws there. In Western tradition, law is autonomous in nature.<sup>21</sup> There exists a sharp distinction between legal constructions and all other types of social institutions, as the West is, in fact, the civilisation of law. Legal standards are used to regulate a majority of spheres of social and economic life, covering an ever greater number of them. Law is a factor uniting countries which become integrated through it.<sup>22</sup> And it should be emphasised that the legal culture of the West is, in general, embedded in the democratic political order of the Western states.

The West is a realm of law. Considered as the basic principle and supreme value is legality of any activities undertaken there. The West has reduced morality and religion to law creating conception culture of law. In addition, the legal culture of the West assumes implementation of the universal values of justice, freedom and equality and is based on the idea of protection of rights of the individual, with human being recognised as the centre of all actions taken.<sup>23</sup> The supreme goal of the Western culture of law should be man's good.<sup>24</sup> While, however, the culture of the West is homocentric, it also, on the other hand, falls into the trap of proceduralism.

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<sup>20</sup> Z. Brodecki [in:] Z. Brodecki, M. Konopacka, A. Brodecka-Chamera, *Komparatystyka kultur prawnych*, Warszawa 2010, p. 31.

<sup>21</sup> W. Gromski, "Kultura i kształtowanie autonomii prawa..." p. 72.

<sup>22</sup> Z. Brodecki [w:] Z. Brodecki, M. Konopacka, A. Brodecka-Chamera, *Komparatystyka kultur prawnych...*, p. 47 et seq.

<sup>23</sup> Cf. H.P. Glenn, *Legal traditions of the world. Sustainable diversity in law*, Oxford 2004, p. 125 et seq.

<sup>24</sup> Cf. S.L. Stadniczeńko, J. Stadniczeńko-Sinica, "Pojmowanie prawa w kulturze europejskiej – tendencje, kierunki" [in:] *Ze studiów nad tradycją prawa*, eds. E. Kozerska, P. Sadowski, A. Szymański, Warszawa 2012, p. 263.

Justice is the value that should be implemented and guaranteed by law, but it has been devalued by the culture of legal positivism.

## 1.2. Tax culture: Legal aspect

Complexity of tax culture studying is predetermined by absence of unique philosophical approach to determination of culture itself. A.S. Bondarev indicates, that in modern science there are more than 400 definitions of culture which are characterised by various approaches.<sup>25</sup>

Etymology of the word culture traces to Latin *cultura* which was initially understood as cultivation and further – breeding, education, development, honor. In the most general sense “culture” is activity of individuals in all its forms, a complex of all forms and methods of self-expression and self-discovery, as well as a complex of accumulated skills, know-hows, knowledge by a separate social group. In individual or subjective meaning culture comes before as appearance of a character of the person, its competence, proper attitude to itself as a part of society. Culture itself fulfils a regulating role in society framing a possible behavior of a person, defining his frames through such categories as moral and ethics. Culture, therefore, has a managerial impact on individual taken separately and society, in general.

The source of culture origin is a human activity, perception and creativity without which reproduction of human civilisation is impossible,<sup>26</sup> in other words, existence of society, nation, human-being and culture is impossible one without another. Thus, J.V. Bondarev wrote: “There is no culture without nation, as well as there is no nation without culture.”<sup>27</sup>

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<sup>25</sup> A.S. Bondarev, *Pravovaja kul'tura – faktor zhizni prava* [Legal culture – factor of life of law], Moscow 2012, p. 4.

<sup>26</sup> I.A. Beljaev and N.A. Beljaeva, *Kul'tura, subkul'tura, kontrkul'tura* [Culture, subculture, counterculture] [in:] *Duhovnost' i gosudarstvennost'* [Spirituality and statehood], ed. I.A. Beljaeva, Orenburg 2002, pp. 5–18.

<sup>27</sup> Ju.V. Bondarev, *Chelovek neset v sebe mir* [Man carries the world], Moscow 1980, p. 67.

Culture can be regarded in static position as a set of values, ideas and perceptions of separate social groups or societies in a definite period. In such concept culture often gets its expression through various signs, symbols and texts.

However, culture is not anything constant, it is developing, evolving and transforming in the course of historic development of society and separate social groups, it is a multi-faceted and multi-aspect concept. Thus, with such approach subjects participating in development of culture and influencing its transformation gain a considerable significance, as well as relationship between various social groups and subjects.

Tax culture being projection of general culture to a tax area being under pressure of values shared in society is characterised as a complicated multi-faceted phenomenon and can be investigated from economic, social, historical and psychological positions.

Evolution of the term tax culture in scientific literature is thoroughly described by B. Nerré. Initially, classic understanding of tax culture of the country was limited exceptionally by state institutes developing a tax system of the country.<sup>28</sup> In the time following, the central place in understanding of tax culture occupied either a taxpayer<sup>29</sup> or relationship between tax authorities and taxpayers.<sup>30</sup>

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<sup>28</sup> J.A. Schumpeter, "Ökonomie und Soziologie der Einkommensteuer," *Der Deutsche Volkswirt* 1929, no. 4, pp. 380–385. Reprinted in: *Aufsätze zur Wirtschaftspolitik*, eds. W.F. Stolper and C. Seidel, Tübingen 1985, pp. 123–133.

<sup>29</sup> Press Conference by Michel Camdessus, Managing Director, April 24, 1997, <https://www.imf.org/en/News/Articles/2015/09/28/04/54/tr970424> [accessed: 4.10.2020].

<sup>30</sup> E.g., J. Martinez-Vazquez and R.M. McNab, "The Tax Reform Experiment in Transitional Countries," *National Tax Journal* 2000, no. 53, pp. 273–298; J. Martinez-Vazquez and S. Wallace, *The Ups and Downs of Comprehensive Tax Reform in Russia. National Tax Association Proceedings: 92<sup>nd</sup> Annual Conference on Taxation*, Washington DC: NTA 2000, pp. 5–14; J. Alm and J. Martinez-Vazquez, *Institutions, Stakeholders, and Tax Evasion in Developing and Transition Countries. Paper prepared for Public Finance in Developing and Transition Countries: A Conference in Honor of Richard Bird*, International

Two last approaches to tax culture also prevail in Russian researches.<sup>31</sup> Tax culture is understood as actions of a taxpayer under timely and full payment of taxes and fees and attitude of individuals to taxes as to execution of legal and civil obligation. Tax culture represents a part of political culture and consists of understanding by citizens of necessity of tax payment for states and society, as well as knowledge of rights and obligations in tax area. Tax culture depends mostly on legal consciousness of population, trustworthy relationship towards authority, morality of society, in general, and mentality of each person separately.<sup>32</sup>

Tatyana N. Bogoslavec underpins, that tax culture is a respectively integral subsystem of economic and general culture of a person connected with it by single categories: culture of thinking, behavior, communication and activity and bringing to light a private aspect of human being in tax area.<sup>33</sup>

Expanding an area of tax culture development, actions of regulatory bodies are included to it. Tax culture is a model of legal behavior of taxpayers and tax authorities as well.<sup>34</sup>

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<sup>31</sup> E.g., E.V. Dobroskok, “Nalogovaja kul'tura v Rossijskoj Federacii” [Tax culture in the Russian Federation], *Jekonomika i pravo* [Economics and law] 2015, no. 7–8, pp. 41–45.

<sup>32</sup> O.M. Savina, P. Ju. Raminskaja, “Problemy formirovanija nalogovoj kul'tury v sovremennom rossijskom obshhestve” [Problems of formation of tax culture in modern Russian society], *Jekonomika v shkole* [Economics at School] 2012, no. 1, pp. 96–108.

<sup>33</sup> T.N. Bogoslavec, “Nalogovaja kul'tura v uslovijah social'nyh transformacij” [Tax culture in conditions of social transformations], *Vestnik Omskogo universiteta, Serija “Jekonomika”* [Bulletin of the Omsk university. Economics Series] 2011, no. 1, pp. 193–196.

<sup>34</sup> E.g., I.I. Kurkov, “Podohodnoe nalogooblozhenie, kak otrazhenie nalogovoj kul'tury obshhestva (na primere Francii i Rossii)” [Income taxation, as a reflection of the tax culture of society (on the example of France and Russia)], *Molodoj uchenyj* [Young Scientist] 2014, no. 13, pp. 148–151, <https://moluch.ru/archive/72/12311/> [accessed: 4.10.2020]; A.E. Miller, N.V. Miller, “Issledovanie vlijanija nalogovoj kul'tury na nalogovyje postuplenija v regional'nyj bjudzhet” [Research on the impact of tax culture



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