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EFICÁCIA DAS RELAÇÕES ECONÔMICAS INTERNACIONAIS: CARACTERÍSTICAS E PRINCIPAIS TENDÊNCIAS DO FUNCIONAMENTO DOS SISTEMAS TRIBUTÁRIOS

EFFECTIVENESS OF FOREIGN ECONOMIC RELATIONS: FEATURES AND MAIN TRENDS OF TAX SYSTEMS FUNCTIONING

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RESUMO

Objetivo: Este estudo visa explorar as características e principais tendências no funcionamento dos sistemas tributários nos países da OCDE e do G7, avaliando seu impacto na eficácia das relações econômicas internacionais.

Métodos: O principal método de pesquisa utilizado foi uma revisão abrangente de fontes, incluindo artigos científicos das bases de dados Scopus, Web of Science e ResearchGate, bem como relatórios dos portais PwC, Taxation e Tax Foundation. O estudo focou na análise de índices de competitividade tributária e na estrutura das receitas tributárias para identificar características distintas e diferenças entre os sistemas tributários dos países da OCDE.

Resultados: O estudo revela que as alíquotas marginais de imposto sobre a renda das empresas tendem a diminuir, e os impostos sobre o consumo representam a maior parte entre os países da OCDE. Adicionalmente, o imposto de renda pessoal na maioria dos países do G7 é progressivo, utilizando uma escala tributária progressiva para distribuir o ônus tributário.

Conclusões: A pesquisa destaca o papel significativo que as políticas tributárias desempenham na formação das relações econômicas internacionais. Os achados sugerem que reformas tributárias que visam reduzir os impostos sobre a renda das empresas e modificar os impostos sobre o consumo poderiam aumentar a competitividade internacional e atrair investimentos estrangeiros.

Palavras-chave: Relações econômicas internacionais. Sistemas tributários. Países da OCDE. Países do G7. Competitividade tributária internacional. Estrutura de receitas tributárias.

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ABSTRACT

Objective: This study aims to explore the features and main trends in the functioning of tax systems in OECD and G7 countries, assessing their impact on the effectiveness of foreign economic relations.

Methods: The main research method employed was a comprehensive review of sources, including scientific articles from databases like Scopus, Web of Science, and ResearchGate, as well as reports from the PwC, Taxation, and Tax Foundation portals. The study focused on analyzing tax competitiveness indices and the structure of tax revenues to identify distinctive features and differences among the tax systems of OECD countries.

Results: The study reveals that marginal corporate income tax rates tend to decrease, and consumption taxes hold the largest share across OECD countries. Additionally, personal income tax in most G7 countries is progressive, employing a progressive tax scale to distribute the tax burden.

Conclusions: The research highlights the significant role that tax policies play in shaping foreign economic relations. The findings suggest that tax reforms aiming at reducing corporate income taxes and modifying consumption taxes could enhance international competitiveness and attract foreign investment.

Palavras-chave: Keywords: Foreign economic relations. Tax systems. OECD countries. G7 countries. International tax competitiveness. Tax revenue structure.

1 INTRODUCTION

The modern phenomenon of globalization influences the participation of all countries in the international labor division, altering their positions in terms of volumes, structures, and spheres of presence in international economic cooperation (Kenzhin et al., 2021; Riczu et al., 2023). Engaging states in integration processes on a larger scale increases their interaction in the global economic turnover (Polovchenko, 2021; Avdeeva, 2023). Specific characteristics in the tax systems of different states create opportunities: benefits from a pragmatic approach to their utilization and heightened competition (Moroz, 2022). As emphasized in Adam & Kammas (2007), taxation is one of the most important sources of government revenue in nearly all countries. As businesses expand beyond state borders, governments must ensure transparency and non-discriminatory taxation so that open trade and investment benefits are accessible to all (Yanikkaya & Turan, 2020; Lyutova, 2024). Uncoordinated unilateral or bilateral actions by governments can lead to increased risks of double taxation, where companies are taxed more than once on the same profits (Watrin & Ullmann, 2008). Such actions can result in unfair competition and greater uncertainty regarding the tax implications of cross-border operations, hindering international operations, trade, and investments (Martinez-Vazquez et al., 2011).

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Modern taxation models show significant differences, particularly between developed and developing economies (Vlasova et al., 2024). Developed countries collect a much larger share of national output in taxes compared to developing countries (Abdullayev et al., 2023). They rely more on profit taxation (Agell & Ohlsson, 2006).

A relevant direction of contemporary research in taxation is the shift of the tax burden from labor to consumption. Studies of Picos-Sanchez & Thomas (2015) demonstrate that a 5% reduction in social contributions, compensated by an increase in the value-added tax (VAT) rate and the elimination of reduced VAT rates, will lead to regressive VAT, with the share of VAT paid in the consumption expenditures of non-working citizens rising more sharply compared to working citizens. A related area of taxation research is the analysis of the relationship between tax policy and income inequality (Stoilova, 2017; Blundell et al., 2016). For this article, studies on consumption taxation are of particular interest in terms of the development of optimal fiscal policy (Motta & Rossi, 2019) and taxation in the context of optimizing fiscal policy to reduce debt burden (Adam, 2011).

Over the past decade, a distinct area of taxation has emerged, focusing on the taxation of electronic commerce and digital services (Abdullayev et al., 2025; Stroev et al., 2022). In the work of Agrawal & Fox (2017), indirect taxes are examined in the context of the evolution of taxation amid the development of electronic commerce, and Bal (2017) analyzes taxation as an incentive for the development of electronic commerce.

Scholars examine consumption taxation from a long-term perspective, considering the development priorities set by the government (Laczó & Rossi, 2019). They study the long-term effects of VAT (Celikay, 2020) and the impact of consumption taxes on corporate investments (Jacob et al., 2019). Experts emphasize the need to consider the consequences of consumption taxation in the long term, aligned with state development priorities (Rehman et al., 2020). Thus, the analysis of the effectiveness of tax reforms, considering specific priorities, demonstrates that tax reforms are efficient when they are consistent (Todorov, 2014). In some cases, changes in government priorities regarding taxation may be driven by objective reasons (Alves, 2019). For example, changes in taxation during 2020-2021 were caused by the consequences of COVID-19 (Caminada et al., 2019; Zelinskaya & Takmasheva, 2023; Shor et al., 2022)

The article aims to identify the features of tax systems functioning in OECD and G7 countries.

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2 MATERIALS AND METHODS

According to the characteristics of the research on the functioning of tax systems in OECD and G7 countries, we selected a qualitative approach.

Data were collected from February 25 to April 25, 2024 through the analysis of scientific literature and statistical data on the research topic.

At the first stage of the research, we selected sources of information necessary for achieving the research objective. The data for this study are presented in articles and reviews published in journals indexed by Scopus and Web of Science and information available on PwC, Taxation, and Tax Foundation portals.

At the second stage, based on the analysis of the source base, the effectiveness of the tax systems in OECD countries was determined using the International Tax Competitiveness Index (ITCI) and the structure of tax revenues based on the types of taxes in OECD countries in 2022.

3 RESULTS AND DISCUSSION

The ITCI is designed to measure the extent to which a country's tax system adheres to two important aspects of tax policy: competitiveness and neutrality. The ITCI considers more than 40 variables across five categories: corporate taxes, individual taxes, consumption taxes, property taxes, and cross-border tax rules. The index aims to demonstrate which countries provide the best tax environment for investments and which countries offer the best tax environment for starting and growing businesses (Bal, 2017).

The ranking of OECD countries based on the ITCI for 2023 is presented in Table 1.

Table 1 - OECD country rankings by the ITCI in 2023

Country	Overall rating	Corporate taxes	Personal taxes	Consumption taxes	Property taxes	Cross-border taxes
Estonia	1	2	1	15	1	11
Latvia	2	1	3	27	5	9
New Zealand	3	29	5	1	8	19
Switzerland	4	10	9	3	36	1
Czech Republic	5	6	4	25	6	10
Luxembourg	6	23	21	7	14	5
Türkiye	7	11	7	13	22	7
Israel	8	13	23	11	11	8
Lithuania	9	3	10	30	7	22
Australia	10	32	14	9	4	21

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Hungary	11	4	6	38	23	3
Slovakia	12	18	2	29	3	30
Sweden	13	8	20	21	10	13
Netherlands	14	25	19	16	21	4
Canada*	15	24	24	8	25	15
Slovenia	16	7	13	31	24	18
Norway	17	14	27	23	15	12
Germany*	18	31	35	14	12	6
Finland	19	9	25	24	19	20
Austria	20	20	30	17	16	16
USA*	21	22	22	4	29	35
Costa Rica	22	36	33	5	9	31
South Korea	23	26	37	2	32	26
Japan*	24	30	34	6	26	25
Greece	25	19	8	33	28	23
Mexico	26	27	28	12	2	38
Belgium	27	15	11	22	30	33
Ireland	28	5	31	34	17	34
Denmark	29	17	36	20	18	29
UK*	30	28	26	35	35	2
Spain	31	33	17	19	37	17
Iceland	32	12	18	28	34	32
Poland	33	16	12	36	31	27
Portugal	34	37	29	26	20	28
Chile	35	35	38	10	13	37
France*	36	34	32	32	33	14
Italy*	37	21	16	37	38	24
Colombia	38	38	15	18	27	36

Source: (Mengden, 2023) Note: *G7 countries

The statistical data analysis showed that the tax systems of OECD countries have differences in the structure of tax revenues (Table 2).

Table 2 - Tax revenues by OECD countries in 2022, %

Country	Personal taxes	Corporate taxes	Social security taxes	Property taxes	Consumption taxes	Others
Australia	40.1	18.8	0	10.1	26.5	4.5
Austria	22.4	6.3	35.5	1.5	26.7	7.6
Belgium	26.7	9	30.6	8.5	25.2	0
UK*	29.7	7.9	19.9	11.4	30.7	0.4
Hungary	15.4	3.4	29.8	2.6	45.9	2.9
Germany*	26.6	5.9	37.7	3.1	26.6	0
Greece	16.3	3.1	32.8	7.7	38.7	1
Denmark	52.2	8	0.1	4	29.7	6
Israel	22.5	11.1	15.7	11.2	34.1	5.5
Ireland	32.8	17.1	15.2	5.4	28.7	0.9
Iceland	41.4	5.7	8.5	5.9	33.6	4.8
Spain	22.8	7	35.6	7.1	27.4	0
Italy*	25.9	4.4	31.2	5.9	28.1	4.5
Canada*	36.5	11.7	14.3	11.9	22	3.6
Colombia	6.7	23.6	10	8.7	43.3	7.7

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Costa Rica	6.4	10	33.2	2	36	12.3
Latvia	19.6	2.7	31.8	2.9	43	0
Lithuania	23.4	6.5	31.6	0.9	37.6	0
Luxembourg	26.2	11.7	27.4	10.4	24.1	0.1
Mexico	21.4	20.5	14	1.8	37.3	4.9
Netherlands	21.7	9.8	33.1	4.3	30.8	0.3
New Zealand	40.8	14.4	0	5.7	37.3	1.8
Norway	25.4	23	22.9	2.9	25.7	0.1
Poland	14.6	7.1	35.4	3.5	37.8	1.6
Portugal	19.6	6.8	29.6	4.4	38.7	0.9
South Korea	20.4	12.8	26.2	15.1	23.1	2.4
Slovakia	10.9	8.5	43.9	1.3	34.6	0.8
Slovenia	14.5	5.2	43.8	1.6	34.7	0.1
USA*	42.1	6	23.8	11.4	16.6	0.1
Türkiye	13.3	10.8	28.6	4.2	42.1	1
Finland	29.9	6.2	27.8	3.5	32.5	0.1
France*	21	5.6	32.8	8.5	27.1	5
Czech Republic	9.1	9.5	48.6	0.6	32.2	0
Chile	10.8	17.1	5.3	4.8	53.1	8.9
Sweden	29	7.1	21.2	2,3	28.2	12.3
Switzerland	30.6	10.7	24.3	8	19.6	6.8
Estonia	20.4	4.6	34.6	0.6	39.9	0
Japan*	18.7	11.7	40.4	8.1	20.9	0.3
OECD average	23.9	9.8	25.7	5.6	32.1	2.9

Source: (Bunn & Weigel, 2023) Note: *G7 countries

As shown in Table 1, Estonia has maintained the best tax code among OECD countries over the past 10 years, with its high ranking in the ITCI attributed to four positive aspects of its tax system. First, a 20% corporate income tax rate is limited to distributed profits. Second, the fixed 20% personal income tax rate does not apply to personal dividend income. Third, property tax is calculated only on the value of land, not on the value of real estate or capital. Finally, a territorial tax system exempts 100% of the foreign income of domestic corporations from national taxation with minor restrictions (Stoilova, 2017).

When comparing ITCIs over the last 10 years (between 2014 and 2023), five countries stand out for having significantly improved their rankings: Canada (from 27 to 15), the USA (from 30 to 21), Finland (from 26 to 19), Mexico (from 32 to 26), and Israel (from 13 to 8). Five countries have experienced the most significant declines: Chile (from 20 to 35), Colombia (from 24 to 38), Poland (from 23 to 33), Belgium (from 18 to 27), and Costa Rica (from 17 to 22) (Motta & Rossi, 2019).

Among G7 countries, Canada holds the highest position, coming in at 15th, while Italy ranks the lowest at 37th. Canada and the USA have improved their rankings due to reduced corporate income tax rates and enhancements to the corporate tax base.

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Direct taxes (such as corporate income and personal income tax) are the most detrimental to economic growth, whereas personal income and consumption taxes are less harmful. Property taxes have the least impact on growth (Alves, 2019). Many countries have recognized this and reformed their tax codes. Over the past few decades, the marginal rates of corporate and personal income taxes have significantly decreased within the OECD. Currently, most OECD countries receive substantial revenue from such taxes (Table 2) as consumption and payroll taxes. Table 2 indicates that consumption taxes carry the most weight among OECD countries.

Research of Agell & Ohlsson (2006) confirms that consumption taxes are a crucial source of government revenue in most countries. In OECD countries, consumption taxes account for over 30% of all tax revenues. Despite the significant fiscal potential of consumption taxation, many governments have complex consumption tax policies that involve differentiated rates and tax exemptions. The mechanisms for collecting general excise taxes are relatively harmonized. The approaches to collecting excise taxes have unique characteristics in different countries, resulting in variations in their fiscal and regulatory effectiveness. Despite differences in approaches to organizing consumption taxation, countries that have established key priorities in fiscal policy tend to demonstrate relatively stable fiscal efficiency in consumption taxation.

However, the policy for collecting consumption taxes in OECD countries is being adjusted not only to enhance fiscal efficiency. For instance, there has been a rise in demand for digital services, increased use of remote communication platforms, and a surge in online sales. This is transforming the VAT taxable base and leading to the emergence of new VAT taxable objects.

The fiscal policy in OECD countries must be adapted to the needs of digitalization, which imposes additional constraints and exerts extra pressure on the tax base through consumption and corporate taxes. Digitalization requires additional investments in creating the appropriate infrastructure to ensure secure online sales and data privacy (Agrawal & Fox, 2017).

EU member states have taken the first steps towards adapting fiscal policy to the demands of digitalization, as mandated by EU regulations. A challenge of VAT collection in online trading is determining the seller's tax jurisdiction. To address this issue, the EU developed the One Stop Shop scheme, which allows sellers to avoid registering in each EU member state where their product will be sold. A taxable person registered in the One Stop Shop system in an EU member state (the member state of identification) can

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electronically submit One Stop Shop VAT returns quarterly, detailing the supply of electronically provided services or other sales to non-taxable persons in other member states (the member states of consumption) along with the VAT due (Bal, 2017).

Almost all OECD countries have implemented OECD standards for VAT collection on online sales of services and digital products from offshore e-commerce suppliers. Many OECD countries focus on expanding VAT regimes for e-commerce, including online sales of small packages often imported from foreign electronic markets and other digital service providers (Agrawal & Fox, 2017). Digitalization creates conditions for improving the quality of tax administration, so the fiscal efficiency of consumption taxes may grow through the expansion of the tax base and improved administration efficiency. Digitalization has also created opportunities to expand the VAT base and enhance its functioning by introducing reporting and VAT collection for foreign online providers on digital platforms.

Tax systems in different countries have features and differences. They vary by structure, the number of active taxes, their rates, tax calculation methods, tax scales, etc. The analysis of key indicators in foreign countries can identify weaknesses in national policies and address existing issues to ensure economic and social growth. Therefore, it is necessary to consider the key features of taxation, including tax rates in G7 countries.

In Canada, the federal corporate tax rate was set at 15% in 2023. The province of Ontario has a minimum corporate tax regime. In 2023, provincial corporate tax rates ranged from 10% to 16%. For individuals, federal tax rates are progressive, ranging from 15% to 33%. The highest provincial tax rates for individuals are between 10% and 25.75% (Picos-Sanchez & Thomas, 2015).

In France, individuals pay income tax at progressive rates, ranging from 0% to 45%. An additional tax of 3% is imposed on personal incomes between €250,000 and €500,000, and 4% for incomes exceeding €500,000 for single individuals. Taxable income is divided into two or more shares depending on family size (Alves, 2019).

In Germany, personal income taxation is progressive. The higher the income, the higher the tax rate. In 2021, the tax rates for individuals in Germany ranged from 14% to 45%. Unmarried individuals pay a personal income tax of 45% on income exceeding €270,501 in addition to a solidarity tax of 5.5% and a church tax of 8-9% imposed on the income tax (Celikay, 2020).

Japan's national corporate tax rate is 23.2%. The corporate tax rate for small- and medium-sized enterprises with profits below 8 million yen is 15%, provided that total

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capital does not exceed 100 million yen. In addition to the national corporate tax, there are two classes of local taxes paid by corporations: 1) residence tax and 2) enterprise tax. These two classes of local taxes significantly increase the corporate tax rate in Japan, which can reach 33.06% in Tokyo (Rehman et al., 2020).

Income tax rates for individuals in the UK range from 0% to 45%. The corporate tax rate is set at 19%. Capital gains for individuals are generally taxed at several rates. The annual tax-free allowance is £11,300. Capital gains exceeding the exemption amount are taxed at a rate of 10% up to £33,500 and 20% for capital gains above £33,500 (Celikay, 2020).

According to the US tax system, individuals, corporations, estates, and trusts are subject to income tax. Partnerships are not taxed. Instead, their partners are taxed on their share of income and deductions and their share of credits.

Personal income taxation in Italy is also progressive, with tax rates ranging from 23% to 43%. In addition to direct taxation, there is a regional tax of 0.7-3.33% and a municipal tax of 0-0.9%. There are reduced tax rates and exemptions for individuals earning income. The standard corporate tax rate in Italy is 24% (Todorov, 2014).

The structure of a country's tax code is a determining factor in the state of its economic indicators (Rybakov et al., 2022). A well-structured tax code is easier for taxpayers to comply with and can facilitate economic development by providing sufficient revenue to fulfill government priorities (Garnov et al., 2024). On the contrary, poorly structured tax systems complicate and effectively distort the decision-making process in the economy, causing harm to the national economy.

4 CONCLUSIONS

Considering the features and main trends of tax systems in developed countries, which provide corresponding advantages or create obstacles to a country's economic turnover with international partners, is a significant factor in enhancing the effectiveness of foreign economic relations. The analysis of the functioning of tax systems in developed countries allows for the substantial optimization of international relations, including the tax sphere, and mitigating negative factors and specific characteristics of the tax systems in individual countries.

There is a trend of decreasing marginal corporate income tax rates in OECD countries. Consumption taxes hold the largest share on average across OECD countries, and personal

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income tax in most G7 countries is progressive, meaning that these countries utilize a progressive tax scale.

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