Some theoretical aspects of justification of taxation

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Abstract: The development of taxation in the modern state is also related to the question of justifying the payment of tax by individuals. Introdused by the legislation legal liability to pay taxes must be justified. The tax is formed as a main method for accumulating the necessary financial resources to secure the state. It is logical to ask what is the ground of the state through the tax to seize some of the income of its citizens? The answer to this question has been motivated in a different way. Separate ideological and theoretical concepts have been developed. The ideological are the socio-psychological justifications of tax liability. The theoretical concepts derive the organizational (state-organizational, political) justification. Both types of concepts explain taxes with the need of financial resourcing the "demands" of the state.

Key-Words: - taxation, state revenue, taxes, public finances, direct and indirect taxes.

1 Introduction

At the beginning of the twentieth century, american researcher Edwin Seligman brought out seven ideological ideas of justifying the tax, such as: donation, sustentation, help, sacrifice, debt, coercion, tax payment by the taxpayer against his will.

In the first stage, the concept of tax was dominant, as a donation from individuals to the lord. The second stage is characterized by humble prayer from the lord to the people for sustentation. The third stage meets us with the idea of helping the state by the people. The fourth stage is characterized by the idea of a sacrifice that the individual brings to the benefit of the state.

The fifth stage reveals the sense of duty that is formed in the individual-payer, and the sixth stage meets the idea of coercion from the part of the state. The seventh and final stage is characterized by the determination of the amount by the government for payment by the individual-payer without respect for his will.[1]

By its nature, the tax is an amount of a legally significant financial benefit. The payment of the tax is essentially a withdrawal of a certain part of the income of the persons. The contemporary legal basis of the tax is derived from the theory of the nation as a modern form of social comity, which alone and in its entirety determines its needs and provides them financially. As an equal member of the state organization, everyone is obliged to pay taxes that accumulate in the state budget. The tax claim is a subjective public right of the state to receive a certain amount. The basis of this right is the fiscal sovereignty of the state. This subjective right of ownership of the state corresponds to a certain obligation on the part of legal and natural persons to pay taxes.

This obligation is constitutionally established in Art. 60, para. 1 of the Constitution of the Republic of Bulgaria: "Citizens shall be obligated to pay taxes and fees established by a law in proportion to their income and property ".

As a bearer of this subjective right, the state may in certain cases delegate it by setting taxes to the municipal budget.

2 Classification of types of taxes

In law doctrine are expressed different views on the classification of types of tax revenue. It is undeniable, however, that the tax revenue classification is constructed in accordance with the state's socio-economic structure, legal sources, revenue direction and other factors.

Different classifications of taxes are proposed in the theory:

2.1 Depending on the source of revenue, they are divided into:

- income from economic activity;
- Income from the population.

2.2 According to revenue targeting, they are:

- revenue from the republican budget;
- revenue from the municipal budget.

2.3 Depending on whether they are directly budgeted or redistributed, revenue is divided into:

- Primary revenue;
- derived revenue - these are revenues that do not enter for the first time in the budget, but represent internal reallocation in this system.[2]

2.4 According to the method of their collection, they are divided:

- compulsory - taxes;
- voluntary- donations.

2.5 Depending on whether the revenue is anticipated or due to extraordinary non-specific activity, the following are distinguished:

- regular- revenue, which provides a reserve of funds required by the State for the performance of its functions - mandatory contributions, taxes, duties, fees;
- extraordinary - revenue from tort, fines, seizures.

2.6 Depending on the way in which the tax revenue is paid. In this case, they distinguish:

- natural - today are extremely rare;
- cash.

2.7 According to the object or subject of taxation, tax revenue are from:

- Taxes on personality-subject is the individual. A typical representative of this type of tax is the „per capita tax“, which is collected without taking into account taxpayers wealth or income.
- Property taxes - immovable and movable;
-Taxes on a particular economic activity - the prototype is the natural tithe. Gradually, with the development of crafts, a tax-craft is introduced.
- Taxes on sales – the subject of taxation are realized sales turnover from the sale of goods and services;
- Taxes on income or income taxes - a relatively new kind of tax, as income is taxed under a high level of development of commodity-monetary relations, that is, parallel to the nascency and development of capitalism.[3]

A theoretical interest is differentiation tax revenue to:

- direct and
- indirect.

This tax differentiation is not based on a single critera. According to John Stewart Mill and Adolf Wagner, direct taxes are taxes to which the payer and the holder of the tax are identical, and if different - the taxes are indirect.[4]

Another sign of differentiation of taxes, both direct and indirect, is whether are taxed "permanent objects or occasional events". In the first case, taxes are direct, and in the second indirect.

The division of taxes into direct and indirect taxes can also be made depending on the subject of their taxation. Thus, direct taxes are taxes whose object of taxation is property or income, and indirect- those whose object is the production of goods and services at the prices at which they are calculated in advance.

With the adoption of the Public Finance Act (promulgated in State Gazette No 15 of 15 February 2013, in force since 01.01.2014), which repealed the existing State Budget Procedures Act (State Gazette No. 54 of 15.07 2011 repealed with SG No. 15 of 15 February 2013), the regulation of the general structure and structure of public finances became a fact by a single normative act. The adoption of this law is an expression of the desire to consolidate all aspects of the management and use of public resources, both on national level and local level.

Public finances are considered as a unified system of securing and financing public goods and services, reallocating and transferring income and accumulating resources from budget organizations. Pursuant to § 1, item 29 of the Public Finance Act, State “revenue” means „the cash receipts for the relevant budget year generated from: taxes, insurance contributions, other contribution, fees, fines, sanctions and penalties, confiscated assets, interest, dividends and any other income generated by financial assets, as well as any other net cash proceeds of budgetary organisations resulting from the realisation and use of non-financial assets and the provision of services”.

3 Classification of types of revenue

We accept the theoretical view that tax revenue is classified as:

A. Revenue from Direct Taxes:
• Revenue from income taxes;
• Revenue from property taxes;
B. Revenue from indirect taxes.
• Revenue from Value Added Tax;
• Revenue from excise duties.

3.1 Direct Tax Revenue: Income Taxes.

Income taxes are taxes known to all developed European tax systems. Income, as an object of taxation, first appeared in the industrialized countries, but to this day also plays a very important role.

For the first time, the income tax was introduced in England in 1799, and later (1914-1919) was introduced in the United States, Japan and Western

Europe. This tax was born as a "tax of the class" paid by the richest and wealthiest citizens.

The introduction of this tax was necessary to meet the cost of the war, but with the increase of national income, it becomes a tax on the mass population paid by all income holders.

In the Western tax systems, income tax is developed as a single tax withheld at source on all taxpayers' income, which is progressive.

Income, in addition to single taxation, may also be subject to separate taxation. It is that each income category can be subject to a separate tax. This kind of taxation has been adopted in our country in the repealed Tax on Total Income Act.

The purpose of the single taxation is to cover all the income of a taxpayer without distinguishing their origin by subjecting them to a single rate of taxation. This system of taxation is dominant in developed countries after the Second World War. Typical for income tax in developed countries is that it is progressive.

Since January 1, 2008 a proportional tax has been introduced in our country or the so-called "flat tax". The purpose of introducing this tax is to harmonize Bulgarian tax legislation with that of the European Union. Flat tax is taxation on the income of individuals and companies' profits on proportionate taxation. The flat tax system means introducing a single tax rate for income taxation for both natural persons and legal entities regardless of income. Thus, in practice, everyone is taxed at the same tax rate. In Bulgaria, the tax rate is 10% and is the lowest rate across the European Union. Apart from Bulgaria, a flat tax was introduced in another six EU countries (Lithuania, Latvia, Estonia, Slovakia, Romania, Czech Republic).

According to the generally accepted view, the introduction of a flat tax leads to greater transparency of taxes due on income and profits, to lowering the cost of administering and servicing taxes, and to reducing the desire for tax avoidance when the tax rate is low.[5]

Most of the countries in the European Union have adopted one of the two systems of personal income taxation, namely progressive or proportionate.

Due to the progressive taxation system, the rate of taxation increases with a change in the tax base, ie "the amount of taxation increases depending on the magnitude of the tax base and the corresponding percentage".[6] This taxation system results to a change in the pre-tax earnings ratio. For this reason, progressive taxation is more profitable for lower incomes than for higher ones.

In the proportionate system of taxation, the amount of the rate is not changed, and the tax liability changes proportionally to the change in the tax base, ie the tax increases depending on the change in the tax base. This type of taxation does not lead to a change in the ratio of income before and after taxation. Therefore, this system is acceptable both for taxing low incomes and for taxing the high.

Both systems of income taxation apply differently across the EU countries. For example, in the Scandinavian countries and the Netherlands, the taxation of incomes of individuals is carried out on the progressive system, and the profits of companies - on the proportional system.

In Bulgaria, as of January 1, 2007, the new Income Taxes on Natural Persons Act (promulgated in State Gazette, issue 95 of 2006, with the last amendment) is in force.

Subject to taxation under this Act are the income of resident and non-resident natural persons. The law governs the taxation of resident and non-resident natural persons income, including activity in a sole-trader capacity.

According to Chapter Two “Income And Taxes” and Art. 10 of the Income Taxes on Natural Persons Act, the types of income depending on their source are:

1. income from employment relationships;
2. income from economic activity in a sole-trader capacity;
3. income from other economic activity;
4. income from rent or from other onerous provision for use of rights or property;
5. income from transfer of rights or property 6. income from sources referred to in Article 35 herein, as well as income whereon final taxes are leviable under this Act (any compensations for lost profit and damages; any interest, including such within payments under a lease contract; producer dividends distributed by cooperatives; exercise of intellectual property rights by succession) in their gross amount.

Both the income of natural persons and the income of legal persons are subject to taxation.

The taxation of legal persons is regulated by the Corporate Income Tax Act (promulgated in State Gazette issue 105 dated 22.12.2006 with the latest amendment). Scope of taxation under the law are:

- the profit accruing to resident legal persons;
- the profit accruing to resident legal persons which are not merchants, including the organizations of the religious denominations, from any transactions covered under Article 1 of the Commerce Act, as well as from letting movable and immovable property;

- the profit accruing to non-resident legal persons from a permanent establishment in the Republic of Bulgaria or from disposition of property of any such permanent establishment;
- the income, as specified in this Act, accruing to resident and non-resident legal persons from a source inside the Republic of Bulgaria;
- the expenses as specified in Part Four herein (any business entertainment expenses; any expenses on fringe benefits provided in kind to factory and office workers and to persons hired under a management and control contracts; the expenses on contributions (premiums) for supplementary voluntary social insurance and for voluntary health insurance and for life assurances; the expenses on food vouchers; the expenses in kind associated with own assets, leased assets and/or assets provided for use, provided for personal use and/or associated with use of staff, by factory workers, office workers and persons hired under management and control contracts (hired persons), as well as by persons performing work in person)
- the activities of organizers of the games of chance specified in this Act;
- the income accruing to public-financed enterprises from any transactions covered under Article 1 of the Commerce Act, as well as from letting movable and immovable property;
- the vessels operation activity of persons which carry out maritime merchant shipping;
- the additional expenses of the National Representatives.

Types of taxes, according to the law, are:
• corporation tax (profit tax);
• tax withheld at source;
• alternative to corporation tax;
-tax on expenses;

The amount of the profit tax is 10%.

A tax withheld at source shall be levied on any dividends and shares in a liquidation surplus, as distributed (apportioned) by any resident legal person in favour of:
1. any non-resident legal persons, with the exception of the cases where the dividends accrue to a non-resident legal person through a permanent establishment in the country;
2. any resident legal persons which are not merchants, including any municipalities.. The tax rate is 5%.

A tax withheld at source at 5% shall be levied on copyright and licence royalties

With an alternative tax is charged:
• The budget enterprises (departments, municipalities, etc.) for income received from activities and transactions under Art. 1 of the Commercial Code and rental of movable and immovable property. The tax rate is 3% and for the municipalities - 2%.
• Gambling organizers - pay a gambling tax determined on the basis of bets received or number of gambling facilities. The tax is 15%. For gambling gambling, the tax is determined on the basis of a number of gambling facilities.
• Marine merchants - pay a 10% tax on vessel operating activity, which is based on the net tonnage of day-to-day operations.
• Certain income of non-resident legal entities and unincorporated companies from a source in Bulgaria is subject to tax withheld at source The tax rate is 10%.

A tax on costs of 10% is charged for:
• the social costs provided in kind to employees and employees under management contracts;
• representation costs related to the activity;
• Expenses related to the operation of vehicles for National Representatives.

3.2 Direct Taxes: Property Taxes

Since the beginning of civilization, property taxes have been a major source of revenue for most governments, and in this respect they are considered to be some of the oldest tax forms. They were used in Egypt, Babylon, Persia and China and throughout the ancient world. Most people were poor and lived in huts. Property taxation has been focused mainly on land and its production value.[7] For centuries, property taxes have been major taxes, but with the emergence of income taxation and its development, they have begun to play a minor role.

Property taxes are characterized by the fact that they are the main form of income of local government bodies.

In our country, the revenue from property taxes come to the budget of the municipalities, according to the Local Taxes and Fees Act (promulgated SG No. 117 of 10.12.1997 with the latest amendment), their amount is determined by an Ordinance of The Municipal Council under the terms and conditions and within the limits of the law.

Local Taxes and Fees Act defines four types of property taxes:
• Immovable Property Tax;
• Inheritance tax;
• Gift Tax and Tax on Onerous Acquisition of Property;
• Transport Vehicle Tax;

According to Art. 10, par. 1 of Local Taxes ana Fees Act, immovable property tax shall be levied on the lots, buildings and self-contained works in buildings located within the territory of Bulgaria, which are situated within the development limits of the nucleated settlements and the dispersed settlements.

The rate of the immovable property tax is determined by an ordinance of the Municipal Council in the range of 0.1 and 4.5 per thousand on the tax assessment of the immovable property.

Inheritance tax has been known since Ancient times. In Bulgaria this tax shall be levied on the estate of any decedent Bulgarian citizen located within Bulgaria or abroad when devolved by legal or testamentary succession, as well as on the estate located within Bulgaria where so devolved by any decedent foreign citizen. A decedent's estate shall incorporate the movable and immovable things owned by the ancestor and the rights to any such things, as well as the ancestor's other property rights, receivables and liabilities at the time of the opening of the succession, save as otherwise provided by statute.

Taxable persons within the meaning of the law are legal or testamentary heirs as well as to the legatees. Since 01.01.2005, according to Art. 31, para 2 of the Local Taxes and Fees Act, inheritance tax shall not be paid by the surviving spouse and by the lineal heirs without restraint. The amount of the tax rate is determined by each municipality according to the limits specified in the law.

The next type of property tax under the Local Taxes and Fees Act is the Gift Tax and Tax on Onerous Acquisition of Property.

The tax payer of the tax is transferee of the property covered under Article 44 herein, and in the case of exchange, by the person acquiring the more valuable property, unless otherwise agreed. There is also a hypothesis where the the tax is due by both parties, they shall incur solidary liability. Should the parties have agreed that the tax is due by the transferor, the other party shall stand surety The tax base for determining the tax is value of the property in lev terms at the time of the transfer, and upon acquisition by prescription, the said base shall be the assessed value of the property in lev terms at the time of issue of the recordable act attesting the right of ownership. The value of the property is formed in the manner specified in the law.

The tax rate is determined by an Ordinance of the Municipal Council, according to the criteria stipulated in the Local Taxes and Fees Act, and the tax itself is paid at the location of the real estate.

The last kind of property tax, set by the legislator, is the Transport Vehicle Tax. According to Art. 52 of the Local Taxes and Fees Act, Transport vehicle tax shall be levied on any motor vehicles registered for operation on the road network in the Republic of Bulgaria; any ships recorded in the registers of the Bulgarian ports; any aircraft recorded in the state register of civil aircraft of the Republic of Bulgaria.

Payers of this tax are the owners of the vehicles and are obliged to declare in the municipality by their permanent address the vehicles they own.

The amount of the tax shall be determined by an ordinance issued by the Municipal Council in accordance with the criteria set out therein.

3.3 Income from indirect taxes.

The main burden of accumulating revenue in the state budget has indirect taxes. What is characteristic of them is that they encompass and tax income on its spending on purchases of goods and services, at the prices at which they are included in advance.

Indirect taxes are primarily levied on the production and sale of goods for general consumption and services. Indirect taxes are included in the prices of goods and services, so the real taxpayer is the final consumer. By spending on consumer goods and services, consumers pay these taxes included in the price.

Indirect taxes are highly fiscal in nature, as their primary purpose is to raise funds for the budget.

In legal doctrine, attitudes to indirect taxes are not unambiguous - they have both supporters and opponents. A venerable supporter of this kind of tax was Thomas Hobs, who defended the thesis that "an individual has to pay a tax on what he has used, not on what he has saved and left for the consumption of others." The definition of this kind of tax as rational and fair is based on the idea that through them the tax burden is distributed in proportion to the quantities of goods and services consumed.

Another group of researchers believe that indirect taxes are anti-social, unfair and regressive. In support of this statement, for example, Adam Smith's argument regarding indirect taxes is that "... a rich man can not eat one hundred times more salt than a poor man ..." Salt was taxed indirectly by excise duty, included in its price and the purchase of the product, the consumer of the salt pays the excise duty. Therefore, everyone consumes approximately the same amount of salt, they pay the same tax, but the income gap is significant. Hence, the anti-social and unfair nature of indirect taxes can also be deduced.

It should be noted that indirect taxes have a number of direct benefits and are preferred by today's tax systems as they are primarily easier to bear (including in the prices of goods and services) and are paid by consumers in the form at higher prices.

Second, indirect taxes are more cost-effective, as the scope of taxation is more efficient than income.

Revenue from indirect taxes is relatively the best guaranteed for the budget as it is not affected by profitability.

Their payment is related to the production of goods and services in which they are included.

From the above, the following conclusion can be drawn. Indirect taxes are taxes on consumption, consumption or the cost of purchasing goods or using services in the prices of which these taxes are included. They are particularly preferred and desirable in today's market economy because they are a secure income for the state, the budget, and the fiscal.

Accepted as the "master" of indirect taxes, value added tax (VAT) is inherently an indirect tax that is included in the price of the goods and services and is paid into the budget regardless of the payer's financial condition. It is introduced into practice as an evolutionary form of turnover tax. The idea of introducing VAT is the German financier Carl von Siemens in the 20s of the 20th century in the form of the so-called " "Taxable income tax". However, this tax is not introduced under this form of taxable income tax, but in the form of gross turnover tax.

For the first time, the idea of Siemens was realized in France, where a radical tax reform took place in the mid-1950s. The result is the replacement of the gross turnover tax with a net one called France Tax sur la valeur ajoutee- T.V.A. - a tax on the newly created value. At the beginning, this tax covered part of the goods and services sold, but later, in 1968, it was introduced for all sectors of production.[8]

The French VAT model has been adopted by all EU Member States, as the countries have been obliged to transform their taxes on turnover into the standard VAT model with the financial and fiscal harmonization program. On 11 April 1967, the first two VAT directives were adopted. They provide for the creation of a single, general, multi-stage but non-growing tax to replace all other turnover taxes in the Member States. However, the first two VAT directives only provide for the general structure of the system, leaving the autonomy of the Member States to determine the scope and amount of the VAT rates themselves.[9]

With the adoption of the first and second VAT directives, de facto, the harmonization of the Member States' laws is triggered by the substitution of taxes on production and consumption which were then collected by the Member States themselves. In 1970, it was decided to allocate part of the VAT revenue calculated on a uniform basis to finance the Community budget. In practice, this decision paves the way for VAT harmonization.

With the adoption of the Sixth Council Directive 77/388 / EEC of 17 May 1977 on the approximation of the laws of the Member States governing turnover taxes - Common system of VAT: uniform basis of assessment, Member States are required to change their previous value added tax systems according to the provisions of the Directive.

The Sixth Directive is the main VAT legislation laying down all Community definitions and principles. These include the application of a cumulative non-cumulative consumption tax levied at all stages of the production and distribution of goods and services. This implies equal tax treatment of domestic and foreign (import) transactions. Moreover, the tax is based on the principle of neutrality, in which the taxes on goods and services are precisely proportional to the price, irrespective of the number of transactions carried out in the production and distribution process before the stage at which the tax is finally due. Legislation defines the basic principles of VAT but leaves varied implementation options for Member States. With regard to VAT rates, in 1992 a Directive on the approximation of rates was adopted. The Directive stipulates that, from 1 January 1993, the basic rate may not be less than 15%. However, Member States are entitled to introduce lower rates equal to or higher than 5% for supplies of goods and services on an attached list.

The Sixth Directive has been amended over the years. In order to ensure that the provisions are presented in a clear and rational manner in line with the principle of better regulation, the structure and text of the Directive has been recast, although this has not, in principle, led to substantial changes to existing legislation. The new Directive 2006/112 / EC on the common system of value added tax was adopted on 28 November 2006.

In Bulgaria VAT was introduced in 1994 with the adoption of the Law on Value Added Tax in the autumn of 1993 (published in State Gazette No. 90/1993), with a tax rate of 18% . The next change is in 1996, with the tax rate changing to 22%, and in 1999 it is 20%.

A new Law on Value Added Tax was adopted in 2006. Its adoption is necessitated by the need to adapt the Bulgarian tax legislation to the requirements of Eurofiscal Harmonization, given the membership of the Republic of Bulgaria in the European Union as of 01.01.2007. The law itself is in force on January 1, 2007, and a new regulation has been adopted for its implementation. The rate of tax is also preserved, namely 20%.

Under European Union directives, there is a mandatory minimum rate of 15% for VAT and the

Member States have autonomy to set a reduced rate for certain goods and services themselves. For example, a reduced rate of 7% was introduced in Bulgaria with the adoption of the VAT Act with effect from 01.01.2007. This rate refers to the accommodation in hotels for organized tourist trips. Since 01.01.2011 the amount of 9% has increased.

In most countries in the European Union, a reduced rate is introduced, but the average standard rate is 20%.

The tax rate introduced in most of the EU countries includes certain groups of goods and services, such as medicines, printed matter, books, food, travel, hotel and restaurant services, and urban transport.

The advantages of introducing VAT as an indirect tax in the tax system of the Republic of Bulgaria are several. First of all, it should be noted that the tax creates incentives for economic operators to introduce a number of technical innovations.

Through the comprehensive nature of the tax, it is possible to tax all realized turnover of goods and services at each stage of production and their realization to the end user.

Last but not least, it should be noted that the implementation of VAT ensures stable, steady and higher revenues in the country's budget. For example, in 2011, the amount of the revenues in the state budget from VAT was 45.7%, and in 2012 - the amount of the VAT revenues was 46.8%. VAT receipts under the consolidated fiscal program in the budget are, for 2011, 32.1% 1 and for 2012 - 33.2%. Member States' VAT revenues are also one of the three main sources of funding for the European Union budget.

Historically, the oldest type of indirect tax is excise taxes. Also called "taxes of sin," they occupy an important place in the formation of state revenues. For the origin and origin of the word "excise" there are different views in legal theory. According to the French authors Bernard and Kotty, the word "excise" originates from the Latin word acccidere, which translates into "cut", "croy", therefore etymologically derives from the ancient concept of giving or obligation.

According to the Dictionary of Foreign Words in Bulgarian, the word "excise" originates from the French word "accise" and has the meaning of a state indirect tax, which is taxed on goods for general use and which is included in the sale price of the good or service.

According to the interpretation of the Dutch doctrine, the word has a local origin, since the excise duty on beer, salt, sugar, alcohol and other products, which was called "excijsen", was collected in the Netherlands in the 16th and 17th centuries.

While the views on this kind of indirect tax on the origin of the word "excise duty" are different, it should be noted that they are unanimous in that, as a source of funds for the treasury that originated in antiquity, excise taxation is an inherent activity for each country.

At the end of the XVII and the beginning of the XVIII century, the administrative structure of state administration began to be built in Europe, creating a new clerical apparatus. In order to raise funds for the maintenance of this apparatus, a sophisticated system of taxation, which involves the introduction of direct and indirect taxes, is created. Of indirect taxes, a special role is assigned to excise duties. This type of tax receivable is mainly collected at the city gates before entry or export of the goods.

Sometimes excise duties were paid only for goods imported into the state and goods exported from the state were exempt from taxation. During this period, the amount of excise duty varies from 5% to 25% of the value of the product and is determined at the discretion of the relevant authorities. The excise duty has been charged on the goods subject to consumption and has helped to increase the revenue of the State Treasury, but has also hindered the development of trade.

The introduction of excise duties as a form of taxation is also causing a sharp reaction in the United States of America. Several significant events have been linked to this period in US history.

The most famous are the Boston Tea Party and The Whiskey Rebellion. The "Boston Tea Party" is a political protest by the Sons of Liberty (American colonists) and traders led by Samuel Adams, against UK policy and British taxes. An expression of the protest is the destruction of a huge amount of pressed British tea arrived by ships at the Boston port on December 16, 1773.[10]

The Whiskey's Uprising broke out in the United States at the beginning of 1791 during the reign of President George Washington. Disobedience is provoked by the same year's tax on whiskey. The introduction of this tax is part of the fiscal policy of the then Secretary of Finance, Alexander Hamilton, which is focused on centralizing and financing the government debt. The population accepts the tax for discrimination and opposes the people sent by the government to collect it. The tax was abolished in 1800 with the arrival of President Thomas Jefferson.[11]

Pursuant to the Excise Duty and Tax Warehouses Act (promulgated in State Gazette No. 91 of

15.11.2005, amended SG No. 30 / 24.04.2015), the following goods are subject to excise duty:

• Alcohol and alcoholic products;
• Tobacco and tobacco products;
• Energy products and electricity;
• Motor fuels.

The excise duty set for alcohol and alcoholic beverages under Art. 31 of the Excise Duty and Tax Warehouses Act is in the amount of BGN 1.50 - BGN 1110 per hectolitre.

The excise duty on tobacco and tobacco products ranges from BGN 101 - BGN 270 per 1000 pieces (Article 37 of the Excise Duty and Tax Warehouses Act).

The excise duty rate for energy products and electricity is 2 leva / megawatt hours (Article 34a of the Excise Duty and Tax Warehouses Act);

The excise duty on motor fuels, according to Art. 32 of the Excise Duty and Tax Warehouses Act is in the amount of BGN 340 - BGN 830 per 1000 liters.

4 Conclusion

In the nineteenth and twentieth centuries, there was a change in the attitude towards the so- "Small excise duties" (given their name from the fact that they get poor revenues in the budget). In individual European countries, "small excise duties" have been abolished or included in a generalized excise tax system for goods and services, called "sales taxes."

In the late 19th century and especially in the twentieth century, after a series of changes in the economic and political development of European countries, revenue taxes gain new content and become popular as turnover tax and value added tax.

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