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THE ESSENCE OF THE STATE FISCAL MONOPOLY FOR THE PRODUCTION OF ALCOHOL

Paper studies the essence of the state fiscal monopoly on the production of alcohol. In the context of the paper, “state fiscal monopolies” are considered as industrial sources

of income, which the state manufactures exclusively or mainly for itself, not allowing or significantly restricting private competition. “Regalia” as the main sources of execution of the monarchy state system, from which arose fiscal monopolies.

The historical background of the creation and existence of state fiscal monopolies and regalia on the example of the Russian Empire and the Soviet Union is considered. Due to comparative analysis of the concepts of state fiscal monopolies and regalia, their similarities and differences are determined. It is emphasized that in the financial law of the nineteenth century no distinction was made between regalia and state fiscal monopolies because in the history of the emergence of the state fiscal monopoly is a regalia – the exclusive right of the state to take certain actions – non-tax revenue.

It was emphasized that from the end of the XIX up to the beginning of the XX century the prices for goods of state-owned enterprises were not subject to approval by the parliament (unlike tax rates), therefore the possibility of their increase was fully controlled by the representatives of the executive branch, which made it possible to increase budget revenues by applying not a legislative but an administrative form of influence (price changes). By use of such means of state administrative intervention in the processes of production and / or circulation of alcohol products (without the use of indirect taxes), the state during centuries solved a number of economic and social issues, however, at the present stage, such an approach is obsolete. In our opinion, state fiscal monopolies can be defined as non-tax revenue.

It was stated that state fiscal monopolies hinder the development of the market, while incomes from their revenues are not the main source of the state budget; therefore, the rejection of state fiscal monopolies is a global trend. The position is maintained that state fiscal monopolies cannot be attribute to indirect taxes. In modern conditions, they have lost their tax essence and are ordinary state monopolies on the production and circulation of certain goods.

It is proved that the state fiscal monopoly on the production and sale of alcoholic beverages is a historical remnant, which continues to exist only in several countries, mainly due to historical tradition, and relates to non-tax revenues and does not significantly affect its formation and replenishment.

Keywords: state fiscal monopoly, regalia, alcohol production, private business entities, budget revenues.

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