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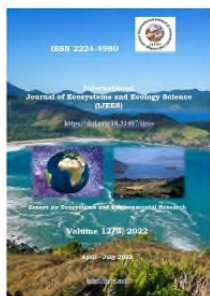
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## APPROACHES TO DETERMINING THE CONTENT AND STRUCTURE OF TAX ADMINISTRATION

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### ABSTRACT

An inextricable element in the management and development of the tax system is tax administration, a process that brings together the interests of the state, society, and business. The tax administration system is currently experiencing a rapid invasion of the tax system into all aspects of society, which transforms it into a single mechanism for addressing the socio-economic interests of all participants in tax relations. The purpose of the study is to disclose and interpret the substantive characteristics of tax administration, taking into account modern socio-economic realities. The study utilizes general scientific research methods, generalization and justification, and the axiomatic method. It is concluded that at the present stage, tax administration is an effective tool to achieve a balance between the interests of the state and taxpayers.

**Keywords:** tax system, tax payer, state tax policy.



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An inextricable element in the management and development of the tax system is tax administration, a process that brings together the interests of the state, society, and business. The tax administration system is currently experiencing a rapid invasion of the tax system into all aspects of society, which transforms it into a single mechanism for addressing the socio-economic interests of all participants in tax relations. The purpose of the study is to disclose and interpret the substantive characteristics of tax administration, taking into account modern socio-economic realities. The study utilizes general scientific research methods, generalization and justification, and the axiomatic method. It is concluded that at the present stage, tax administration is an effective tool to achieve a balance between the interests of the state and taxpayers.

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### INTRODUCTION

Modernization of the tax system of the Russian Federation on the basis of digitization of the key areas of tax administration is a prerequisite for the development of a new line of discussion on the role and content of tax administration based on the development of new theoretical and methodological approaches (Efremova, 2017; Maiburov et al., 2018). Today, the Federal Tax Service of Russia has become one of the largest aggregators of IT embedded in the structure of the activities of control and auditing bodies. On the other hand, the expansion of the information platform of tax administration generates entirely new challenges for businesses. Thus, the modernization of control functions of tax authorities leads to the transformation of the content characteristics of the very concept of “tax administration”.

The study of the substantive part of tax administration is one of the topical areas of the current scientific debate. Many Russian authors deal with the development of theoretical and methodological foundations of tax administration, among them being L.I. Goncharenko, A.N. Bisultanov, I.T. Bataev, A.S. Advokatova, T.A. Efremova, I.A. Maiburov, I.U.B. Ivanov, A.R. Khafizova, I.I.U. Aleksandrova, S.G. Belev, P.G. Demchenko, I.N. Kalashnikova, M.V. Mishustin, I.U.V. Goncharov, G.A. Artemenko, S.I. Sirazhudinova, and others.



### *Literature Review*

The issues of substantive characteristics, forms and methods, factors of formation, and legal framework of tax administration are reflected and disclosed in the studies of L.I. Goncharenko (2009, pp. 11-14). Goncharenko considers tax administration to be one of the most critical elements of tax system management and suggests its substantive aspect to be manifested in the form of control and auditing and management activities of authorized bodies: the Ministry of Finance, the Federal Tax Service of Russia. The work of these bodies is aimed at ensuring taxpayers' compliance with tax laws. As the main elements of these activities, the author distinguishes: 1) control over the activities of taxpayers; 2) control and evaluation of the efficiency of the work of tax authorities; 3) organizational, analytical, and methodological support of control and supervisory activities.

The key role of tax administration, according to L.I. Goncharenko (2009), consists not only in ensuring the completeness and timeliness of the receipt of taxes and fees in the budget system, but also in the development of the vectors of tax policy and improvement of tax legislation, so the practical activities of the tax authorities can summarize and analyze the shortcomings of the current tax system. As the fundamental principle of tax administration, the author notes the principle of efficiency, the essence of which is to maximize tax revenues at a minimum cost of tax control measures and measures of a motivational nature.

Considering the issues of interaction between tax authorities and taxpayers, Goncharenko identifies several models: administrative coercion, regulated alternatives, and partnership relations. It should be noted that the concept of state tax policy at the given stage of its development is formed as a certain combination of these models of interaction. Within the state tax policy, the role of tax administration is distinctly social in nature, since disruptions in the operation of tax bodies cause reductions in tax payments to the budget system and create preconditions for violations of tax laws and unfair tax competition, which in the end results in social tension among the population and economic uncertainty of business entities. This argument is especially topical in the current socio-economic conditions of the Russian federation marked by geopolitical tension, the effects of economic sanctions, the international crisis, a decrease in the real incomes of the population, the pronounced differentiation of income by population groups, and the need for the state to fulfill its declared social obligations.

Another proponent of the concept of tax administration as part of the management of the tax system is T.A. Efremova (2017, p. 41) who argues that tax administration is a special subsystem that ensures the completeness and timeliness of tax revenues to the state budget system. As an element of management, tax administration, according to Efremova, is expressed in a set of functions and tasks of controlling bodies, technologies of their implementation, as well as prosecution of tax evaders. Further on, the author notes that tax administration is realized in the process of executive bodies' management of relations with taxpayers on the basis of tax control tools and the need to take into account the interests of taxpayers on the basis of the development of partnerships.

From the point of view of I.A. Maiburov (2017, p. 68), tax administration should be interpreted as a process of management of tax proceedings carried out by tax administrations and other authorized bodies in relation to taxpayers. In this line of reasoning, it is necessary to distinguish between the subject and object of tax administration. The subject of tax administration is tax proceedings, while the object is the process of tax administration itself.

Tax proceedings as an element of tax administration are important in terms of content characteristics. Under tax proceedings, we understand the legally defined totality of ways, means, methods, techniques, and technical methods by which the taxpayer can fulfill their tax obligations (Evstigneev and Viktorova, 2015, p. 102). For instance, the legally provided method of calculating the tax base can be considered as an alternative for fulfilling tax obligations. Another means of fulfilling tax obligations is the payment of taxes through the "Personal account of the taxpayer" service. In this case, tax proceedings have a legal tax definition. In some cases, tax proceedings may also be considered as an element of administrative-legal regulation of tax relations, as it includes the powers of tax administrations. Thus, tax proceedings include two interrelated elements: the calculation of taxes and the payment of taxes.

Justifying the role of tax administration from the scientific and methodological point of view, A.E. Efimov notes that the manifestation of the qualitative side of tax administration is the desire of the state to format the relationship with taxpayers by establishing partnerships that would mutually coordinate the management of tax payment flows. In this case, monitoring the activities of the taxpayer is not enough.

Thus, tax administration is of a broader nature, not identical to tax control, as it can ensure the effectiveness of the fiscal policy of the state by stimulating production processes (Popova et al., 2011, p. 71).

Popova L.V. (2011, p. 74) emphasizes the versatility of tax administration, explaining it by the complexity of management objects, the desire to perform a considerable number of management functions, and the multi-level and multi-task nature of managing the state tax system.

In the work of A.R. Khafizova (2018, p. 17), tax administration is considered in several aspects. First, tax administration is a part of the system of administration of budget revenues at all levels of the budget system and represents the activity of administrators of state budget revenues focused on the full and timely receipt of tax revenues to all levels of the budget system. Secondly, at the core of tax administration lies the institutional approach to the management of the tax system, which allows describing tax administration as a set of rules that define the parameters of the activities of tax authorities, and a set of parameters and indicators that allow assessing the effectiveness and efficiency of their activities.

I.T. Bataev (2020) examines tax administration as a reflection of the economic characteristics of management in the sphere of taxes. The author's research considers tax administration in three planes:

- 1) establishment of a list of taxes and fees;
- 2) establishment of powers of authorities in the field of taxation;
- 3) definition of tasks, functions, and powers of tax services. From Bataev's point of view, tax administration is a reflection of the organizational and economic interaction between the subjects of taxation in connection with the establishment and collection of taxes and fees. The object of tax administration from this perspective is the relationship between taxpayers and supervisory authorities.

## **RESULTS**

Consideration of different approaches to the interpretation of the concept of "tax administration" demonstrates the lack of a unified approach to understanding the substantive and qualitative sides of this phenomenon.

We believe that a more complete picture of the essence and content of tax administration can be obtained through comprehensive consideration of current trends in the technological transformation of tax administrations and the emerging tax practice.

The development of tax administration is currently characterized by the active implementation of advanced information solutions into tax processes based on the analysis of big data. The qualitative side of tax administration is the application of various services based on various digital platforms that greatly facilitate the economic and social life of taxpayers.

Overall, characterizing the digital platform of the tax administration system, we can note that the activities of tax authorities are concentrated in three areas: organization and coordination of the implementation of tax control measures; automation of tax control tools; analysis of the methods and forms of tax evasion. Digital tools thus motivate taxpayers to fulfill their tax obligations timely and in full, minimizing tax risks.

The content of tax administration (modern technologies, analytical tools, big data) thus manifests itself in the form of improving the quality of tax discipline, reducing the tax and administrative burden on taxpayers, and improving the quality of service.

In our opinion, the objective of tax administration is the greatest possible mobilization of tax payments to the budget system based on balancing the interests of the state and taxpayers. This goal of tax administration can be achieved through solving a number of tasks:

- creating honest and fair tax competition by pulling economic sectors out of the shadow economy;
- creating favorable conditions for bona fide taxpayers, allowing them to fulfill their tax obligations voluntarily, without any special efforts and administrative costs, and without the use of coercive measures;
- providing services to taxpayers, simplifying the process of tax administration.

### *Discussion*

The development of tax administration in accordance with the topical tasks of the country's socio-economic development redefines its functional potential. Issues related to the performance of certain functions by the tax administration are actively discussed in the academic environment.

The functions of tax administration, according to Efremova, are a reflection of contemporary trends in the transformation of interactions with taxpayers. Work with taxpayers is based on a client-oriented approach of tax authorities, which is characterized by mutual trust, partnership cooperation, and interactive service. Thus, according to Efremova, today's tax administration has the following functions: control, accounting, analysis, planning, regulation, and organization of interaction with taxpayers.

In turn, I.A. Maiburov (2017) identifies only four functions of tax administration: control, planning, compulsion, and regulation. In our opinion, the allocation of the function of coercion is reasonable, as no matter how ideal the system of tax administration is and how perfectly the tax system meets all the aspects of tax justice, tax evasion is an inherent attribute of tax relations.

The primary purpose of the regulation function of tax administration is to support the interests of all participants in tax proceedings. In the framework of current state tax policy, this function is manifested in two aspects. First, as the interaction between taxpayers and the state in the process of achieving some tasks of socio-economic development. A prominent example of the regulation function in this context is the use of tax administration instruments in regulating the shadow economy. High-quality tax administration gives an opportunity to increase tax collection rates without a significant increase in the tax burden. The creation of fair competition by fighting unfair taxpayers ensures the redistribution of capital by concentrating it in the hands of efficient owners, thereby stimulating economic processes.

Tax administration is a reflection of the modification of the process of taxpayers' interaction with the tax authorities. In this regard, it is worth noting that innovative technologies conceptually change the vector of control and supervisory activities, placing the main emphasis on encouraging taxpayers to voluntarily fulfill their tax obligations.

The regulation function of tax administration can also manifest in the interactions between taxpayers themselves as they become more selective and cautious in choosing counteragents and performing economic operations. The concept of due diligence is the result of the development of tax practices against tax evasion. As an instrument of tax control, due diligence serves as a criterion for assessing the actions of a taxpayer to obtain an unjustified tax benefit. The diligence of a taxpayer implies the use of all available means and sources of information to establish the bona fides of the taxpayer and the reality of economic transactions carried out by them. Working with unfair taxpayers who use aggressive schemes of tax minimization can lead to serious tax risks for a conscientious taxpayer. Thus, various tools of tax administration can influence the economic behavior of taxpayers.

Tax administration also performs a service function. M. Mishustin (2019) notes that tax administration has two dimensions – the fiscal and the service. As argued by the former head of the Federal Tax Service of Russia, the service function should be the predominant function of present-day tax administration. The service approach to interaction with taxpayers means the implementation of control and auditing functions without violation of the comfortable conditions of interaction with the state. The ultimate goal of the modernization of tax administration in this sense should be the introduction of technology in the socio-economic environment of taxpayers to minimize the presence of the tax authorities in their activities.

The service function of tax administration is realized on the basis of electronic services of the Federal Tax Service. As of today, the website of the Federal Tax Service of Russia features electronic services that fully cover the needs of taxpayers in various industries and spheres of activity. "The most popular instruments are those that provide services for the business community, and in recent years, the number of individuals who prefer online interaction with the tax authorities has been growing as well. Currently, there are more than 57 interactive services on the official website of the Federal Tax Service" (Maiburov et al., 2019, p. 5).

Thus, the service model of tax administration expands the range of online interaction in the sphere of taxation and also reduces the risks of corruption through the minimization of personal involvement of tax inspectors in certain tax procedures.

We are convinced that tax administration also fulfills a social function. In this regard, optimization of work with big data opens the way to improving the social efficiency of the tax system. For example, the creation of a federal information system of the Uniform State Register of Civil Status Records will improve the targeting of tax benefits to individuals, as well as give an opportunity to analyze the needs of different population groups in the social infrastructure. Furthermore, optimization of the information environment of the Uniform State Register of Civil Status Records will improve the efficiency of the administration of budget expenditures and tax benefits.

The automation of procedures for obtaining tax deductions for personal income tax will undoubtedly have a social effect. Currently, the procedure for obtaining tax deductions for personal income tax is difficult, as there are major bureaucratic barriers. This especially concerns property deductions for the purchase or construction of housing. In 2021, a simplified procedure for receiving property and investment deductions for personal income tax through tax services was launched, reducing the time for receiving deductions from 4 to 1.5 months.

## CONCLUSION

Based on the analysis of different approaches to understanding the essence of tax administration and the exploration of its functional potential, in our opinion, *tax administration in modern conditions can be characterized as a multidimensional process of tax relations management based on partnership relations between tax authorities and taxpayers and preventive forms of identifying tax risks through the automation of the control and audit environment.* Tax relations are understood not only as relations between tax authorities and taxpayers regarding the calculation and payment of taxes but also as relations between business entities characterized by various tax consequences. In this aspect, tax administration is considered by us as an institution that influences the behavioral relations of taxpayers as they become more selective with regard to counterparties in view of the imposed legal requirements so as to minimize tax risks in the presence of some signs of bad faith in these counterparties. In summary, we should note that the considered features of tax administration give reason to consider it as an effective tool to achieve a balance between the interests of the state and taxpayers.

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