

GCPMED 2020
Global Challenges and Prospects of the Modern Economic
Development

WAYS TO IMPROVE THE RUSSIAN MODEL OF VAT REFUNDS
ON GOODS EXPORT

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Abstract

The article examines the Russian experience in regulating VAT refunds in the export of goods and concludes about the shortcomings of the system of this regulation. Such shortcomings include, first of all, the high probability of procedural errors of two types of tax authorities: either refusal to reimburse bona fide exporters, and, as a consequence, legal proceedings with an unclear outcome, or approval of reimbursement to an unscrupulous exporter, and, as a result, the withdrawal of large sums of money from the state treasury into the pocket of such a "taxpayer". Using the methods of comparative analysis of Russian and foreign experience, primarily American and Chinese, the author concludes that Russia may borrow the Chinese system of regulating VAT refunds as the most suitable for an export-oriented state. The essence of the Chinese system of VAT refunds is that Chinese exporters do not deduct VAT in full, but in part. The amount of VAT that a Chinese exporting company can claim for deduction depends on a large list of factors. The volume of production of the company, and the volumes of exports and imports, as well as the origin of the materials used in the production process are taken into account. While in the Russian Federation, the exporter declares the deduction in full, regardless of any factors, which leads to certain difficulties in the relationship between taxpayers and regulatory authorities.

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Keywords: Export of goods, tax return, VAT model, VAT refund, value added tax



1. Introduction

Examining the tax system in the Russian Federation in its integral aspect, we notice that value added tax is, in fact, one of the most difficult taxes, both in terms of understanding and in terms of calculation. Moreover, for the tax authorities, it is also difficult in terms of control. The share of VAT on the revenue side of the country's budget is quite significant, and therefore the value added tax is given a leading role. As noted by Chekkueva (2018) in her work this indirect tax on surplus value carries a very large fiscal potential, and the VAT itself in the tax system of Russia is the most important. This form of receipt of funds in the budget is remarkably used to regulate processes in the economic environment and in society. State structures apply benefits either for specific operations or for specific types of products, and has the ability to support the development of education, culture, and other types of activity that are significant for society. Moreover, this possibility is also manifested in the practice of providing benefits to certain strata of taxpayers. The state stimulates the export of domestically produced goods by applying the so-called “zero rate” for VAT (Zhuravleva et al., 2020). What is the peculiarity of VAT? As an indirect tax, it contains the option of deducting VAT amounts that are provided by the supplier of services and goods. Of course, the conditions for invoicing must be strictly followed. Transactions that will subsequently be taxed must be kept separate.

2. Problem Statement

Let's consider the usual scheme of “permissive” VAT refunds in Russia. A certain organization "A" (hereinafter referred to as the Exporter) purchases on the territory of the Russian Federation from organization "B" (hereinafter referred to as the Supplier) raw materials for the production of goods, which will subsequently be exported. This raw material is taxed on the territory of the Russian Federation at a rate of 20%. At the same time, firstly, the Exporter has all the documents confirming the purchase of raw materials. Secondly, the Exporter has carried out the necessary procedure to verify the conscientiousness of the Supplier. Note that this procedure is not described in any way in the tax legislation of the Russian Federation, but follows exclusively from judicial and arbitration practice, which is already very extensive on this issue. Convinced, thus, in the reality of the Supplier of raw materials, the Exporter deducts the "input" VAT, produces the product and prepares to send it for export. Since it is not a commodity that is exported, VAT recovery on export need not be done. On the basis of article 164 of the Tax Code of the Russian Federation, the 0% VAT rate is applied when exporting goods from the Russian territory. But it still needs to be confirmed.

It should be noted that if the goods are shipped to the countries of the Eurasian Economic Union, the set of documents is somewhat different. This issue is regulated by Application No. 18 to the Agreement in the EAEU 2014 (Application No.18 to the Agreement in the EAEU, 2014). So, the export took place, the goods were exported outside the Russian Federation. If the Exporter in this period does not sell other goods in the territory of the Russian Federation at a rate of 20%, and he continues to acquire raw materials for exporting his goods, then a situation with VAT refunds is quite likely, when the deductions in the tax period exceed the tax charge. This is where the so-called “chronic” export takes place. The tax authority,

having considered the declaration and the submitted documents, may well not approve the 0% rate and the VAT refund from the Exporter.

Further, the Exporter can either agree with the decision of the Inspectorate of the Federal Tax Service and submit an updated declaration, or an appeal procedure follows to the Office of the Federal Tax Service, and a few months later - to the court. This is how the story usually ends with a refund, if the amount is solid enough. If the amount of compensation is insignificant (according to the criteria of a specific tax authority), then the procedure can take place without an act, with full compensation, which is much less common in practice.

When selling a commodity, the procedure is practically the same, except for the need to restore VAT at the time of export, with a subsequent deduction either upon confirmation or not confirming the rate of 0%, but, we emphasize, deduction in full. This is how the "authorization" compensation takes place, in accordance with Article 176 of the Tax Code of the Russian Federation.

3. Research Questions

We will form groups that reflect the main problems of VAT at this time and which are most often faced by tax authorities and, in fact, taxpayers (Zhuravleva, 2020):

1. Contradictions in the formation of the tax base for VAT.
2. The procedure for determining the object of VAT taxation.
3. Peculiarities of applying different tax rates for VAT and the procedure for applying deductions from the amounts of "input tax".
4. Features of the application of tax deductions for VAT.
5. Taxation of advance payments for VAT and the procedure for applying deductions for them.
6. The mechanism for the return of VAT amounts when switching to special tax regimes or returning to the general taxation system.
7. Confirmation of the legality of the application of a zero VAT rate for the export of goods.
8. Maintaining separate accounting of the amounts of input VAT when selling taxable and privileged goods, works, services.
9. The occurrence of a difference between the calculated and actually received to the budget the amount of tax.
10. The procedure for processing tax deductions for VAT and the legality of their application.
11. The procedure for the application of deductions in the implementation of export operations and the return of previously paid amounts of tax.
12. Measures of tax control for VAT and a number of other groups.

The authors of a number of scientific publications, including Maltsev and Kinzhebaeva (2010), see that the issue of full refund of VAT amounts paid to suppliers of exported goods, works and services is quite problematic for the budget. And we will highlight the main sticking points in this regard:

- tense relations with the tax authorities of those exporters ranked as bona fide, plus protracted long disputes over supporting documents;
- the existence of a high proportion of receiving unfair compensation and, as a consequence, enrichment of illegal exporters at the expense of the state.

4. Purpose of the Study

The purpose of the study is to find possible alternatives to the “permissive” option for VAT refunds. However, in Russia since 2010, the procedure of “declarative” or accelerated compensation is also possible (Article 176.1 of the Tax Code of the Russian Federation), mainly for large companies that have paid more than 2 billion rubles to the federal budget over the past 3 years of tax payments. But it would be recognized by the courts as unconstitutional if the accelerated procedure were available only to large commodity exporters. Therefore, for smaller organizations, this procedure is also possible, provided that a bank guarantee is submitted to the IFTS along with the declaration. In this case, the refund amount will be credited to the taxpayer's account within 10 working days after the submission of the refund declaration. However, this does not negate the further actions of the tax authority during a desk audit (drawing up an act and making a negative decision). In case of an unfavorable outcome, the amount of VAT transferred to the taxpayer is fully withdrawn to the budget, and penalties are calculated at the double discount rate of the Central Bank of the Russian Federation. The full withdrawal of the transferred funds also follows when the taxpayer submits an updated declaration.

From the analysis of the tax legislation of the Russian Federation, it can be concluded that only “chronic” exporters are not necessarily included in the list of “those who expect VAT refunds”. Since 2015, the number of “recoverable” tax returns has dropped significantly as taxpayers are now given the right to carry forward input VAT deductions for the next three years. Most organizations are happy to use this right, “pulling” deductions for the tax period with maximum shipment and VAT. However, there are cases when it is impossible to carry forward VAT deductions for three years, for example, when receiving advances, returning goods or VAT tax agency.

5. Research Methods

First of all, this is an analysis of the Russian practice of VAT refund and administration. And also drawing an analogy with international methods. From what we have considered above, it follows:

1. The procedure for VAT refunds in Russia is quite complicated for both taxpayers and regulatory authorities, which is confirmed, firstly, by the need to submit and verify a sufficiently voluminous set of documents confirming both the 0% rate for the export of goods and the conscientiousness of Russian suppliers of goods, works and services, and, secondly, the duty of the tax authorities to carry out an in-depth desk audit within three months, requesting the necessary documents and explanations from the taxpayer.

2. If the exporter of the goods is completely conscientious, but the tax authority has not approved the refund, a rather laborious procedure of appeal follows the results of an audit in the Federal Tax Service and then to the judicial system of the Russian Federation, which takes a lot of time and money from a completely law-abiding taxpayer. There is a procedural risk of error on the part of the tax authorities.

3. If we assume that the export is fictitious, and the unscrupulous exporter managed to collect the full volume of required documents to confirm the 0% rate, and also confirmed the reality of the supplier, there is a probability of procedural risk of not detecting an error on the part of the tax authorities, and the state will suffer by reimbursing such an exporter VAT paid in the Russian Federation in full.

Of course, a lot has been done in Russia towards solving the problems of VAT refunds. For example, since 2015, the system for checking electronic declarations "ASK VAT-2" has been launched, which is quite good at detecting dishonest taxpayers, including fictitious suppliers and exporters. "ASK VAT-2" is "Automation of cross-checks that implement the functions of a cameral tax audit of VAT tax returns based on information from purchase books, sales books and logs of received and issued invoices." The system is designed to automate a systematic approach to identifying taxpayers who have unlawfully submitted VAT deductible in the submitted declarations, as well as who have not calculated VAT. The development of "ASK VAT-2" was carried out in accordance with the Federal Law of June 28, 2013 No. 134 "On Amendments to Certain Legislative Acts of the Russian Federation Regarding Countering Illegal Financial Transactions" (Federal law No 134 of June 28, 2013) and is based on the new form that entered into force on January 01, 2015 VAT tax return, which includes sections containing information from purchase books, additional sheets of purchase books, sales books, additional sheets of sales books, journals of issued and received invoices. The purpose of "ASK VAT-2" is to automate the processes associated with a chamber audit and its implementation, including:

1. Automatization of the facts of detection of settlements on transactions in the tax return for VAT of the taxpayer, as well as his counterparties.
2. Automation, which are responsible for sending requests to the taxpayer related to explanations.
3. Technicalization of the processes associated with the formation of documents required from the taxpayer.
4. Computerization of the process of information exchange on the progress of the official audit of the Ministry of Taxes and Tax Collection of Russia for departmental audit with tax inspections.
5. Automation of the control process and the deadline for submission of documents.

"ASK VAT-2" was developed to increase the receipts of VAT from the budget, and this was done due to the fact that the effectiveness of in-house control increases significantly. By applying "ASK VAT-2" within the framework of the system of checks of tax returns for VAT, the tax service receives a tool for controlling inaccuracies that are received when filing returns, and thus, a request is sent to the taxpayer to provide explanations. If the stage of the request did not give grounds for closing the discrepancies, then a list of necessary documents is formed and transferred to the Electronic Data Processing System. The process takes a little over a week (more precisely, from eight to ten days from the date of filing the declaration). And this significantly reduces the time using the function of inconsistency (the so-called "breakpoints"), allows you to implement a benear in the first month of verification, and collect a base of evidence to justify the refusal to refund VAT, or, as an option, remove additional VAT.

Recently, companies have had a chance to pass a desk audit of VAT returns faster. But only conscientious companies will receive relief. By what criteria will the applicants be selected, the Federal Tax Service said in a letter dated October 6, 2020 No. ED-20-15 / 129 @ (Letter of the Federal Tax Service dated 06.10.2020 No. ED-20-15 / 129 @).

The tax authorities said that now the share of VAT gaps is only 0.43 percent, whereas four years ago this figure was 8 percent. Modern administration technologies helped to achieve such impressive results. In this regard, the authorities decided, within the framework of a pilot project, to reduce to one month the period of a desk review of VAT returns for refund. According to the Federal Tax Service, this should

improve the business climate in the country, and companies will be able to better manage their funds. But not everyone will be able to pass the test quickly. However, even these innovations will not solve all the problems of exporters. Many Russian scientists at various times have proposed ways of solving the problem of compensation (Zhuravleva, 2020).

For example, in the work of Maltsev and Kinzhebaeva (2010) considered the possibility of borrowing the American experience, that is, replacing VAT with sales tax. Or, according to other scientists, it is possible to replace the turnover taxed at the rate of 0% with the turnover not subject to VAT. In such cases, there is no question of compensation. Since sales tax does not imply deduction of input tax at all, and non-taxable turnover allows attributing "input" VAT not to deduction, but to costs. At the same time, the exporter even receives a "bonus" in the form of a reduction in income tax.

But, without a doubt, both of these paths will lead the Russian economy to a dead end, since the mechanism for stimulating exports through tax refunds will disappear, because the refund of the "input" VAT in such cases does not occur. For imported goods, the losses from sales tax evasion are higher, since VAT is collected directly at customs clearance of the goods, and sales tax is paid to the budget after the first domestic sale. It seems more reasonable to us to borrow some elements of the Chinese model.

6. Findings

As noted by Karpova and Mayburov (2020) in their work, China is recognized worldwide as the greatest exporter of goods. Therefore, borrowing the Chinese experience of VAT refunds on exports for Russia seems to be the most sensible solution. The VAT in China was introduced in 1994. The main feature of the Chinese model is the fact that VAT is not neutral. In particular, in the Chinese model, a system of differentiated rates is widely applied to the amounts of VAT refunds for exporting companies. In this case, a regulatory function is manifested, which in the Chinese model is no less important than the fiscal one. The Chinese version allows the tax to be used as a working tool in modeling the export structure. The rates applied to the refund (deduction) amounts for exporting companies are called export rates.

Further in the work for their designation we will use the term "export reimbursement rates" (ERR) VAT. ERRs were applied for the first time a year after the introduction of VAT. The primary reason was the bad faith of the taxpayers themselves. There was a widespread scheme in which VAT was paid under a preferential regime (i.e. not in full), then invoices were forged, and tax refunds were made in full. The central government's obligation to return cash to exporters has grown too large to be met. As a result, in 1995 and 1996 the government has reduced the ERR twice. Lower rates undoubtedly reduced the central government's liabilities, but they had a negative impact on Chinese exports, which grew by only 1.5% in 1996. To counter the negative consequences of the 1997 Asian crisis and stimulate exports, the Chinese government from the beginning of 1998 to the end of 1999 significantly increased the ERR for key commodity items (for example, light industry products, products of the machine-building complex, etc.). At the same time, the State Tax Administration in 1999 increased the budgetary quota for VAT refunds from 57 billion yuan to 63.6 billion yuan. As a result, in 2000 Chinese exports grew by 27.8% (Cui, 2003). ERR differentiation by product category remains relevant at the present stage. In the period 2013-2019 ERR decreased several times. For example, the rates for such categories of goods as natural resources and pollutants were reduced.

In China, the exporter must obtain the status of a general taxpayer in accordance with the PRC Temporary VAT Regulation. The taxpayer must apply for a refund within 90 days of receiving the export declaration. If the application is not submitted within the specified time, then all exports are considered domestic sales, respectively, there is an obligation to pay VAT. China's export VAT refund policy is complex and changes frequently. However, the calculation logic remained fairly stable. In the manufacture of export products, imported materials, locally produced materials, or both imported and local materials can be used. According to Circular No. 7, the official formula used to calculate the VAT payable on total exports and processing of purchased imported materials is as follows (Chien-Hsun et al., 2006):

$$VAT_{rec} = (DS * DR\ VAT) - (DC * DR\ VAT) + (E - I) * (DR\ VAT - ER\ VAT) \quad (1),$$

where DS - domestic sales; DR VAT - VAT rate on the domestic market; DC — goods (components) purchased on the domestic market; E — export; I – import; ER VAT - export VAT rate.

The amount of VAT that can be claimed for refund is determined by the formula:

$$VAT_{rec} = (E - I) * ER\ VAT \quad (2).$$

For ease of use, all export VAT rates are distributed by goods in accordance with the «Commodity nomenclature of foreign economic activity» code (CN FEA). Knowing the CN FEA code of a product, you can determine the size of the export VAT rate, the tax rate applied to this product in the domestic market, and also clarify the information that will be required when filling out the export declaration for this product.

Example 1. Company "A" manufactures printed cotton fabrics. Only local materials are used in production. Goods (components) in the domestic market were purchased in the amount of 50 thousand yuan, while VAT in the domestic market is paid at a rate of 13%. 100% of the company's products are exported. There are no supplies to the domestic market. The CN FEA code is 5212250000, therefore, the export VAT rate is 9%. Exports amounted to 80,000 yuan. In this example, VAT refunds on the domestic market will not be considered. Let's summarize the initial data in Table 1.

Table 1. Calculation for company "A"

Index	Value, thousand yuan	VAT amount, thousand yuan
Components purchased in the domestic market (DC)	50	6,5
Import (I)	0	0
Domestic sales (DS)	0	0
Export (E)	80	7,2

Source: authors.

Calculate the volume of export VAT (VAT_{exp}):

$$VAT_{exp} = (E - I) * (DR\ VAT - ER\ VAT) = (80 - 0) * (13\% - 9\%) = 3,2 \text{ thousand yuan.}$$

We will calculate the amount of VAT payable (VAT_{pay}) according to formula 1:

$$VAT_{pay} = (0 * 13\%) - (50 * 13\%) + 3,2 = -6,5 + 3,2 = -3,3 \text{ thousand yuan.}$$

The amount of VAT recoverable (VAT_{rec}), according to the formula 2:

$$VAT_{rec} = (E - I) * ER\ VAT = (80 - 0) * 9\% = 7,2 \text{ thousand yuan.}$$

Since the VAT payable is negative (–3.3 thousand yuan), the amount of VAT to be refunded is limited to the smaller “VAT to be refunded” and the amount of VAT to be paid. In this example, the

maximum possible VAT refund amount is 7.2 thousand yuan, and the amount of VAT payable is –3.3 thousand yuan. Therefore, the amount of possible reimbursement exceeds the amount of VAT payable. In this case, the lesser of the values is taken to be reimbursed, that is, 3.3 thousand yuan.

Example 2. Company B produces cigars. Only imported components are used in production. Resources worth 50 thousand yuan were imported. The company uses a government incentive, according to which input VAT can be calculated at a rate of 0%. 100% of the company's products are exported. There are no supplies to the domestic market. The CN FEA code is 2402100000, therefore, the export VAT rate is 0%. Exports amounted to 80,000 yuan. Let's summarize the initial data in Table 2.

Table 2. Calculation for company "B"

Index	Value, thousand yuan	VAT amount, thousand yuan
Components purchased in the domestic market (DC)	0	0
Import (I)	50	0
Domestic sales (DS)	0	0
Export (E)	80	0

Source: authors.

Calculate the volume of export VAT (VAT_{exp}):

$$VAT_{exp} = (E - I) * (DR\ VAT - ER\ VAT) = (80 - 50) \cdot (13\% - 0\%) = 3,9\ thousand\ yuan.$$

We will calculate the amount of VAT payable (VAT_{pay}) according to formula 1:

$$VAT_{pay} = (0 \cdot 13\%) - (0 \cdot 13\%) + 3,9 = -3,9\ thousand\ yuan.$$

The amount of VAT recoverable (VAT_{rec}), according to the formula 2:

$$VAT_{rec} = (E - I) \cdot ER\ VAT = (80 - 50) \cdot 0\% = 0\ thousand\ yuan.$$

In this example, the exporting company cannot receive a VAT deduction because the export VAT rate is 0%.

The situations considered in the examples show that the amount of VAT that the exporting company can claim for deduction depends on a large list of factors. The volume of production of the company, and the volumes of exports and imports, as well as the origin of the materials used in the production process are taken into account. The most common are the following situations:

1. Domestic sales. The product has been manufactured using imported components. Input VAT must be paid.
2. Domestic sales. The product was manufactured using domestic components. Input VAT must be paid.
3. Being under the customs procedure of release for processing on the territory of China, followed by the obligation to fully export the entire volume of manufactured products. Full or partial VAT exemption.
4. Export. Production of goods using only domestic components. Exports are exempt from VAT; input VAT is refunded in whole or in part.

Thus, an individual approach to the taxation of companies has been built, which in the long term makes it possible to strengthen the targeting of state support for exporters.

Currently, as noted in the 2018 WTO Survey, a number of discounted rates are applied in the PRC: 17%, 15%, 13%, 11%, 9%, 5% and 0%. At the same time, a 17% discount is applied to approximately 29% of all tariff lines, and 0% to 22% of lines. For example, fruits and nuts usually have a 5% discount. However, some goods are not eligible for a discount, including animals and plants that are endangered (Chandra & Long, 2013). Recently, other authors also tend to use the Chinese experience in the refund of export VAT in Russia. This follows from the works of Shmarlovskaya (2018), Maltsev and Kinzhebaeva (2010), Gritsyuk (2013), etc.

7. Conclusion

In Russia, exports have a specific structure, and in this regard, the current problem is of outstanding urgency. Exporters of raw materials receive huge tax refunds from the state, paid earlier. Investments are channelled into the raw materials sector, and this causes problems for those manufacturers who are engaged in finished goods and have a high share of VAT, and at the same time have technical problems to recover the input VAT. This does not solve the strategic task of modernizing the country (Zhuravleva, 2018). There will be no productive substitution of VAT for sales tax. These are the current realities in the country. It is difficult to imagine that it will be possible to avoid a stepwise increase in prices, solely by the amount of sales tax. In addition, most countries in the world have moved away from sales tax in favor of VAT, and this is more progressive. The VAT system of administration is well-established and good, and this allows tax collection to be ensured evenly and holistically in all links of the production and sales chain, and to cover all sectors of the economy. But if there is a transition to a sales tax, it will lead to the disappearance of leverage to stimulate exports through tax refunds. Since there can be no question of a return (Grundel et al., 2018). Taking into account the experience of the PRC, and borrowing it, we can get a quality solution to the problem of VAT refund. In addition, the PRC is a state primarily oriented towards export. You can start the process of introducing a differentiated VAT rate, which will differ depending on which product or raw material. The PRC government is guided by the fact that it stimulates the export of high-tech goods by the dependence of the return percentage on the value added. Companies of "fancy" products are refunded at most 17 percent VAT. Companies that produce semi-finished products and other low-value-added goods can expect to get 5 percent. Well, those who are engaged in the production of raw materials do not receive a refund at all. We believe that the study of the method of VAT refund on export on the example of the PRC is something that requires careful study. This will help regulate external economic activity. And this can make the management of the return of the incoming tax flexible and solve the most important problem in this area.

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