

SCTCMG 2021**International Scientific Conference «Social and Cultural Transformations in the Context of Modern Globalism»****THEORETICAL FOUNDATIONS OF THE FORMATION OF TAX ADMINISTRATION IN THE RUSSIAN FEDERATION**

Maslova Irina Alekseevna (a)*, Timchenko Irina Vladimirovna (b),
Kotlova Yulia Aleksandrovna (c), Basnukaev Musa Shamsudinovich (d),
Puchkova Nadezhda Viktorovna (e)

*Corresponding author

- (a) State Federal-Funded Educational Institution of Higher Education Orel State University named after I.S. Turgenev, 95, Komsomolskaya st., Oryol, 302026, Russia, tera_27@mail.ru
- (b) State Federal-Funded Educational Institution of Higher Education Orel State University named after I.S. Turgenev, 95, Komsomolskaya st., Oryol, 302026, Russia, info@oreluniver.ru
- (c) State Federal-Funded Educational Institution of Higher Education Orel State University named after I.S. Turgenev, 95, Komsomolskaya st., Oryol, 302026, Russia, info@oreluniver.ru
- (d) State Federal-Funded Educational Institution of Higher Education Chechen State University, 32, A. Sheripova st., Grozny, 364024, Russia, mail@chesu.ru
- (e) Surgut State University, 628412, Khanty-Mansi Autonomous Okrug - Ugra, Surgut, ave. Lenin, d. 1, Surgut, Russia, puchkovav@gmail.com

Abstract

Today in the Russian Federation there are many shortcomings in the field of tax regulation, tax administration system. Over the years, Russia has carried out measures aimed at reforming the tax administration system in the field of tax control, etc. To date, there is no definite interpretation of the concept of "tax administration," but there are various interpretations of the concept of this system, both by international authors and Russian ones. Tax policy and the system of tax administration in the Russian Federation is the engine for the development of the state's economic system, which is aimed at digitalizing the economic industry and increasing the level of the socio-economic industry. The reform of the tax management system in Russia will help increase the level of efficiency of the tax system, in particular, in the form of a tax administration system. That is, the use of the reform of the tax system will exclude those shortcomings that currently exist in the tax system. They are presented by legislative, theoretical, methodological amendments that will directly affect the level of efficiency of the tax management system. The effectiveness of the implementation of a successful tax policy depends on the flexibility of the tax administration system, which involves the use of such a system of tax management, planning, forecasting, which will help ensure the full and timely receipt of tax payments to the consolidated budget. The article also considers the main legislative acts governing the system of tax legislation at various levels.

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1. Introduction

Today the Ministry of Finance and the Government of the Russian Federation are developing new mechanisms to improve the tax administration system. In order to find a successful and effective system of tax policy, of which the system of tax administration is also a part, which ensures the process of sustainable development of the socio-economic sector of the state.

2. Problem Statement

Today in the Russian Federation there are many shortcomings in the field of tax regulation and system of tax administration. For many years Russia has carried out activities aimed at reforming the system of tax administration in the field of tax control etc. Nowadays there is no specific interpretation of the concept of "tax administration", but there are different interpretations of the concept of this system, both by international authors and Russian ones.

3. Research Questions

The reform of the tax system and the system of tax administration takes place both technically and through the reform of legislative acts regulating the process of accounting and control of tax policy, etc. If we conduct a comparative analysis of international and national tax system, we can observe that in Russia the system of tax administration and tax policy is sufficiently equipped with technical software products.

4. Purpose of the Study

These software products are aimed at systematizing the tax industry, identifying and preventing tax offenses aimed at the development of the tax industry, various software products contribute to improving the level of tax literacy of the population, etc.

5. Research Methods

During the study, the structural-functional method was applied. In general, the material was presented in a logical sequence. There were the methods of generalization, syllogistic methods of processing empirical facts, information.

6. Findings

The tax administration system in Russia solves the issue of the development of the socio-economic sector, that is, since the goal of the state at this point in time is to digitalize the economy and increase the level of the socio – economic sector of the state, in this case, the tax administration system plays an important role in the process of reviving and increasing the level of entrepreneurship in the country.

Thus, the tax policy and the system of tax administration in the Russian Federation is the engine of the development of the economic system of the state, which is aimed at digitalization of the economic sector and increasing the level of the socio-economic sector, etc.

Let us consider the interpretations of the concept of "tax administration", by Russian scientists, to determine the purpose of this system in the field of tax policy (Table-1).

Table 1. Interpretation of the concept of "Tax administration" by Russian scientists

Authors	Definition
(Popova & Rozhdestvenskaya, 2015)	tax administration-a tool for accumulating taxes, fees, and other mandatory payments to the consolidated budget revenue
(Maslova et al., 2017)	the tax administration system is a base of legislative and regulatory acts aimed at providing budget revenue, timely and full payment of cash on delivery payments.
(Nikulina, 2011)	tax administration is a part of the tax policy aimed at implementing direct tax instructions for the purpose of regulating and managing tax processes.
(Varaxa, 2010)	tax administration is a legal mechanism for improving the system of managing tax payments, as well as compliance with the rules of accounting and calculation of tax revenues in compliance with the legislation.
(Bataev, 2020)	tax administration is a complex system of interaction between the collection of tax payments with the help of constantly updated tax administration technology.
(Maslov et al., 2018)	tax administration for monitoring compliance with tax legislation, taxpayers and tax authorities.

Tax administration is a collection of legislative acts, methodological and methodological bases for regulating tax policy aimed at improving the level and efficiency of the functioning of small and medium-sized businesses. If we consider the system of tax administration as a system of management and restoration of economic activity of the state, then this system of tax revenue management is one of the main regulatory and organizational systems aimed at balancing economic instability in the country.

Let us consider the main criteria for the introduction of tax administration on the territory of the Russian Federation

- - Management of cash flows in the form of tax revenues from taxpayers or tax agents;
- - Reallocation of financial resources of the state through financing of regional authorities, for the development of small and medium-sized businesses;
- - The maximum level of collection of taxes and fees on the territory of the Russian Federation, with minimal costs;
- - The use of various mechanisms to facilitate the collection of tax payments from the population;
- - The use of high-tech software products aimed at analyzing information on taxpayers, collecting information on the level of tax revenues to the budget of different levels.

This process contributes to the development of new strategies for the development of tax policy and the system of tax administration at the state regional level.

Thus, the system of tax administration of the state helps to solve a large range of state programs aimed at improving the socio - economic sector of the state. It helps to implement national projects and, in general, to implement a package of programs aimed at the sustainable development of the economic sector (Grishchenko, 2015).

The reform of the tax management system in Russia will help to increase the level of efficiency of the tax system, in particular in the form of a tax administration system. That is, if the reform of the tax

system eliminates the shortcomings that currently exist in the tax system, these are legislative amendments, theoretical, methodological amendments that will directly affect the level of efficiency of the tax management system, which in turn will positively affect the level of economic development of the state.

The following criteria can be identified as measures to improve the efficiency of the tax administration system in Russia:

- - Improving the relationship between the tax authorities and the taxpayer at all stages of tax administration;
- - Expanding the control base for the supervision and verification of tax reports, conducting various tax measures aimed at the analysis and control of tax offenses;
- - The creation of state mechanisms for investigation after tax audits, that is, the creation of conditions for proving the opposite for certain tax offenses;
- - Implementation of automated programs in tax accounting aimed at reducing the risks of making mistakes when accounting for tax reports and tax revenues;
- - Creation of various measures aimed at improving the level of tax literacy of the population, through the creation of free public consultation centers for servicing the population.

Thus, the system of tax administration in Russia can solve a fairly large range of issues aimed at stabilizing and regulating the socio-economic sector of the state (Grishchenko, 2015).

By applying the above criteria to improve the efficiency of the state's tax administration system, it is possible to achieve the set goals, achieve national projects to improve the standard of living of the population, increase the level of national welfare, etc.

The effectiveness of implementing a successful tax policy depends on the flexibility of the tax administration system, which implies the use of such a system of tax management, planning, forecasting, which will help ensure the full and timely receipt of tax payments to the consolidated budget.

Tax administration is an element of tax administration, a mechanism for performing basic tax functions, the success of which is estimated as the total amount of tax revenue from the level of planning tax revenue for a certain period of time.

7. Conclusion

Thus, tax administration is the most important tool for planning, collecting, forecasting, and tax revenues, taking into account all the requirements established by the legislation and the Tax Code of the Russian Federation. It should be noted that tax administration is a part of the state's tax policy, which is a specific form of control over taxpayers, which is constantly being transformed, introducing new tools to increase the level of efficiency of tax control.

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