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Innovative Development of tax Administration in Russia

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ABSTRACT

The use of modern innovative technologies raises tax administration to a qualitatively new level of development, which determines the relevance of the study. At the same time, the digital transformation of the tax system should be based on classical principles of taxation, meet the interests of tax authorities and taxpayers, and prevent tax risks. The **purpose** of the study is to identify trends of tax administration in Russia and to develop a forecast of its innovative development from the standpoint of classical principles of taxation. To achieve this goal, it was necessary to solve the following **tasks**: problem statement; review of the main information technologies used by the Federal Tax Service of Russia; study of information exchange of data; determination of the impact of innovative development of tax administration on the activities of economic entities. In preparing the article, the authors used **methods** of analysis and synthesis of empirical data of information platforms, as well as a systematic approach and a method of interpreting the results during scientific research. The **novelty** of the paper lies in the author's view of the prospects for the innovative development of tax administration. The **results** of the study proved the high efficiency of the digital technologies used. It is shown that the innovative development of administration strengthens tax control, increases budget revenues, increases the role of the state in the field of taxation. It is **concluded** that innovative tax administration significantly affects the behavior of taxpayers, causes their concern about the growth of tax risks. The completed forecast of innovative development of tax administration showed a high probability of changing the status of an organization to an individual entrepreneur, loss of tax revenues from developing e-commerce.

Keywords: innovative development; tax administration; information technology; economic security; classical principles of taxation; tax system

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INTRODUCTION

The relevance of administration by the Federal Tax Service of Russia (FTS of Russia) today is increasing because the economic development of the state is directly dependent on the effectiveness of tax administration. Today, the effectiveness of tax administration is closely linked to innovative development and the creation of a transaction virtual environment [1–7]. In modern conditions, the traditional methods of doing business and the interaction of tax authorities with taxpayers are transformed, being replaced by contactless electronic procedures; the rights and responsibilities of tax subjects are being expanded against the background of the transformation of fiscal payment systems; new products and services are appearing, served by the operators of electronic platforms, and information databases are being formed [8]. These processes have a definite tax effect, as they are directly linked to the change in value-added chains [9, 10], tax base erosion and profit shifting from taxation.[1]

Meanwhile, the development of the theory of tax administration is not given due attention. There is no official definition of this process in Russian legislation. Tax administration is reduced to tax control and organizational and methodological activities of tax authorities. Under tax administration, the activities of tax authorities in the management of tax relations are understood. At the same time, in Art. 82 of the Tax Code of the Russian Federation (TC of RF), it is defined: "Tax control is recognized as the activities of the tax authorities to monitor compliance with the legislation on taxes and fees in the manner established by this Code".[2] At the same time, in Russian practice, tax control is traditionally considered part of financial control and also covers organizational and methodical activities, which together constitute tax administration.

In order to characterize the innovative development of tax administration in the Russian Federation, the evolutionary-system approach was applied to operational information and communication technologies (ICT) in the form of ready-made solutions (ITC-solutions) and a program complex based on the data of the Russian Federal Tax Service, synthesized with the statistics of the Organization for Economic Cooperation and Development (OECD) on expenses in tax administration.

Data analysis and synthesis of digital platforms of the Federal Customs Service of Russia (FCS of Russia) allowed to allocate tax indicators of control activity of the tax service and to describe the effectiveness of interdepartmental cooperation from the point of view of tax administration.

The life cycle hypothesis of technologies in the context of the digital economy has been used as a basis for determining the prospects for the impact of digitalization processes on tax administration. Approximation of quantitative data on taxpayers according to the FTS of Russia, including those applying electronic data exchange in their activities on the information of the Federal State Statistical Service (Rosstat) allowed to reflect trends in the change of selected indicators in the near future.

ICT OF THE RUSSIAN FEDERAL TAX SERVICE AND INFORMATION EXCHANGE

On a global scale, governments are improving their positions in the fields of development and implementation (ICT) and cybersecurity. Russia is rated by experts as a country with a high level of ICT development capable of making a significant leap towards digital

[1] "Multilateral Convention for the Implementation of Measures Relating to Tax Agreements to Counteract Tax Base Erosion and Profit Shifting from Taxation" (Signed in Paris 24.11.2016). URL: https://www.consultant.ru/document/cons_doc_LAW_328579/ (accessed on 15.11.2022).

[2] Tax Code of the Russian Federation. URL: https://www.consultant.ru/document/cons_doc_LAW_19671/ (accessed on 23.10.2022).

transformation.[3] Nevertheless, problems remain in the area of regulating information and communications development and ensuring the cyber resilience of digital platforms [11].

In Russia, ICTs are also used in administration [12]. However, the costs for the implementation of the control function of the FTS of Russia continue to grow (*Table 1*) against the background of the introduction of new information technologies.

The automated information system "Tax-3", becoming the largest aggregator of information, successfully processes the information received in the FTS of Russia (*Table 2*), and the tax service has become a data provider, to some extent a competitor of Rosstat [13]. The results of control and analysis work (CAW) and tax monitoring prove the effectiveness of the innovations applied, the use of which leads to an increase in the level of satisfaction of citizens with the quality of the services provided and the execution of the budget.

An innovative achievement was the automated control system "VAT-2" (VAT-2 ACS), which allows to control the refund of value added tax (VAT) and to compare invoices "on the principle of "mirror display"— sales from the supplier and tax deductions from the buyer", as well as to form "a system of a fair environment of tax administration" [14, p. 59].

The automated control system of use of check-cash equipment (ACS "CCE"), which analyzes data on consumer settlements and transmits information in online mode to tax authorities, has allowed to automate the analysis process of information received from CCE and reduce tax checks of business entities. In 2021, monthly controlled revenue amounted to 4.7 trn rubles.[4]

The information system for marking and tracking goods is being developed gradually. In the near future, the FTS of Russia plans to use the information system of the population register and records of civil status acts. Today, the Integrated Debt Management and Administration System (IDMAS) is being introduced to aggregate and analyze data on assets and liabilities, including debtor hidden assets. The automated taxation system ASTS-online (automated simplified taxation system) was launched. A new approach to paying taxes in the form to a single tax payment to the single tax account has been introduced. The system of mobile applications has gained widespread distribution. The number of users of the personal office of the taxpayer, according to the results of 2021, is approximately 46 mln people.[5]

As a result, the use of modern technologies has resulted in effective identification of tax evasion schemes, reduction of tax control costs, reduction of the administrative burden on taxpayers, reduced time for monitoring activities, etc.

Thus, the monitoring activities with the application of innovative technologies allowed the FTS of Russia to receive 36.6 trn rubles in 2021. The most important aspect of this activity was the analytical work, thanks to which 174 bln rubles (52% of total revenue) were obtained. As a result of the implementation of schematic VAT deductions, the tax authorities provided 32 bln rubles (37% more than in 2020). As a result, in 2021 about 440 bln rubles received due to the increase in the efficiency of tax administration.[6]

[3] InfoWatch. Analytical report: digitalization and cybersecurity. Expert and analytical center. 2021. URL: https://www.infowatch.ru/form-modal/report-download/39175 (accessed on 10.01.2023).

[4] Egorov D.V. On the results of the work of the FTS of Russia for 2021 and the main tasks for 2022, the values of the FTS of Russia as the basis of human-centric changes and new service culture. URL: https://data.nalog.ru/html/sites/www.new.nalog.ru/docs/about_fts/docs/doc_egorov22022022.docx (accessed on 12.01.2023).

[5] Egorov D.V. On the results of the work of the FTS of Russia for 2021 and the main tasks for 2022, the values of the FTS of Russia as the basis of human-centric changes and new service culture. URL: https://data.nalog.ru/html/sites/www.new.nalog.ru/docs/about_fts/docs/doc_egorov22022022.docx (accessed on 12.01.2023).

[6] Website of the Federal Tax Service of Russia. URL: www.nalog.gov.ru (accessed on 03.10.2022).

Table 1

Expenses on Tax Administration in the Russian Federation

Indicator	2018	2019	2020	Condition
Expenses on tax administration, thous. rubles				
Operating costs	141 400 000	159 100 000	168 379 897	↑
Salary costs	112 500 000	130 500 000	135 538 770	↑
Information and communication costs	19 792 369	18 161 976	35 714 939	↓↑
Capital costs	3 700 000	4 100 000	1 045 800	↑↓
Tax administration expenses according to the functions of the Federal Tax Service, thous. rubles				
Total:	145 584	145 299	144 178	↓
– expenses related to the registration and servicing of taxpayers, return and processing of payments;	24 187	23 798	23 041	↓
– audit, investigation and other expenses;	78 594	78 348	79 745	↓↑
– expenses related to the debt enforcement;	16 728	17 012	17 209	↑
– other expenses	26 075	26 141	24 183	↑↓
Operational ICT-solutions in tax administration				
Custom	+	+	+	apply
Off-the-shelf commercial solutions	–	–	+	apply
Software as a service	–	–	–	do not apply

Source: Compiled by the authors according to the data of the Federal Tax Service of Russia and the OECD. URL: https://www.nalog.gov.ru; https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.htm (accessed on 10.01.2023).

Table 2

Tax Indicators of the Activity of the Federal Tax Service of Russia

Indicator	2020	2021	2022 (9 months)	Condition
Number of documents submitted for state registration in electronic form, thous. un.	2782	3124	2294	↑↓
Level of satisfaction of citizens with the quality of public services, %	99.4	99.5	99.8	↑
Automation and improvement of service, reduction of conflict with applicants (reduction of losses in court on complaints passed pre-trial settlement), %	15.6*	7.8*	8.0	↓↑
Number of on-site tax audits, thous. un	6.2	8.1	8.0	↑
Added to one on-site tax audit, mln rubles	33.6	49.8	69.8	↑
Number of companies participating in the tax monitoring project, un.	95	209	339	↑
Execution of the federal budget, %	83.4	130.2	119.0	↑↓
Tax gap on value added tax, %	0.46	0.67	0.83	↑
Share of voluntary payment based on control and analytical work results, %	53.8	52.2	41.0	↓

Source: Compiled by the authors according to the data of the Federal Tax Service of Russia. URL: https://www.nalog.gov.ru (accessed on 16.03.2023).

Note: * Data are given for 9 months.

The interaction between Russia's FTS and FCS aims to perform the fiscal function.[7] The data presented in *Table 3* characterize it as effective. The reduction in the number of verification activities is due to the introduction of ICT in tax administration, in particular, the implementation of a risk-oriented approach in the planning and preparation of audits [15].

The exchange of information is on a regular basis and is aimed at identifying one-day firms and preventing the illegal withdrawal of funds abroad. According to the results of 2021, 850 legal entities were removed from the Unified State Register, which prevented dubious foreign trade transactions worth 275 bln rubles.[8] Today, not only information is exchanged, but also verification activities are carried out, thereby ensuring the economic security of the State [16].

[7] Federal Law of the Russian Federation from 27 July 2010 No. 210 "On the organization of the provision of state and municipal services". URL: https://www.consultant.ru/document/cons_doc_LAW_103023/ (accessed on 18.01.2023).

[8] Development of cooperation between the Federal Tax Service of Russia and the Federal Customs Service of Russia discussed at the joint board of departments. 10 December 2021. URL: https://www.nalog.gov.ru/rn77/ news/ activities _fts/ 11691836/ (accessed on 12.01.2023).

Table 3

Indicators of Interaction Between the Federal Tax Service and the Federal Customs Service of Russia

Indicator	2018	2019	2020	2021	2022 (Jan. — Feb.)	2023 (Jan.)
Number of joint verification activities, un.:	796	680	385	495	57	33
– on coordinated	208	187	84	118	15	5
Additional funds (customs payments, penalties, fines) on the results of joint verification activities, bln rubles:	4.734	10.533	10.258	5.997	0.973	0.814
– on coordinated	1.617	4.362	2.390	1.291	0.121	0.218
Payments recovered as a result of joint verification activities, bln rubles:	2.011	6.233	1.931	3.675	0.823	0.366
– on coordinated	0.580	4.179	0.183	0.773	0.051	0.071
Initiated a case on administrative offences based on the results of joint verification activities, un.:	1 131	1 807	1 748	2 085	133	97
– on coordinated	200	496	197	579	43	4
Initiated a case on criminal following joint verification activities, un.:	67	90	83	85	14	–
– on coordinated	20	20	16	20	1	–

Source: Compiled by the authors according to the Federal Customs Service of Russia. URL: https://customs.gov.ru/activity/results/rezul-taty-vzaimodejstviya-tamozhennyx-i-nalogovyx-organov (accessed on 17.01.2023).

As a result, the improvement of existing systems and the introduction of new ICTs have resulted in increased fees collected from the joint activities of the two agencies, as well as the use of big data technologies, the distributed register system and artificial intelligence.

ACTIVITIES OF TAXPAYERS IN THE CONTEXT OF INNOVATIVE DEVELOPMENT

In the context of innovative development, taxpayers experience certain difficulties caused by additional costs for the acquisition of modern technologies, cash equipment,

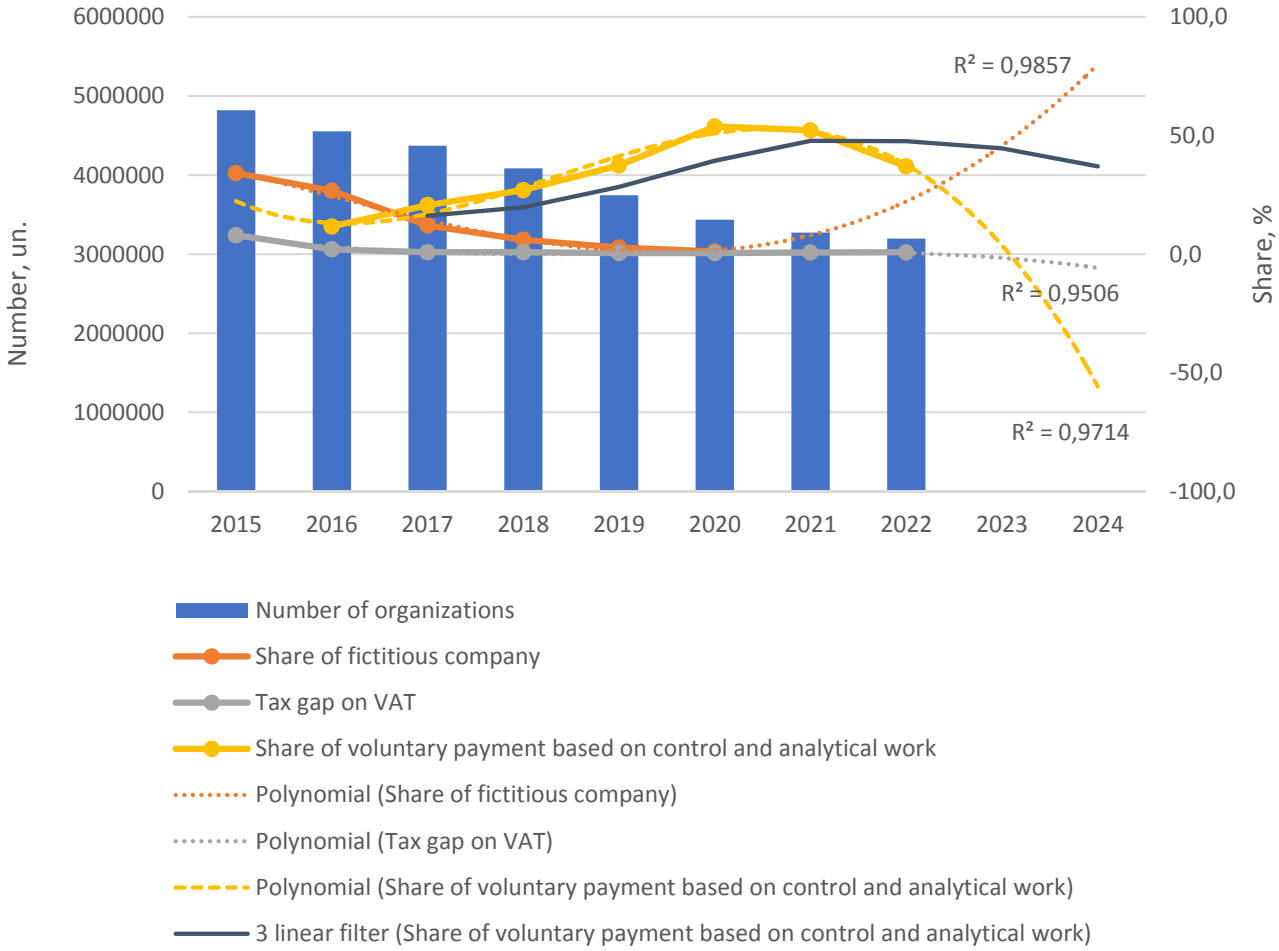

Fig. 1. **Efficiency of Tax Administration of Organizations in the Russian Federation**

Source: Compiled by the authors according to the data of the Federal Tax Service of Russia and Rosstat. URL: https://www.nalog.gov.ru & https://rosstat.gov.ru/storage/mediabank/2.2.26.xls (accessed on 19.01.2023).

maintenance, staff training [17]. Taxpayers are tired of implementing and improving ICTs [18]. The problem of the accessibility of modern technologies remains [19]. However, the development of "free software, free services, as well as "pilot projects" in taxation, in which any taxpayer will be able to test in practice new IT-systems and services, will enable them to ensure the effectiveness of the systems implemented and to get acquainted with their work without significant financial investments" [16, p. 307]. At the same time, a 10% reduction in the administrative burden could lead to a 4% increase in business activity [20, p. 681].

It may be noted that digitization of tax administration has led to an increase in the role of government from the point of view of economic regulation and encourages taxpayers to comply with the requirements of the tax legislation of the Russian Federation through the control function (*Fig. 1*). It should be noted that the development potential of the administrative component remains, although it has already reached a sufficiently high level.

On the other hand, augmented, mixed and virtual realities are becoming the usual conditions of economic activities of organizations, the ways of realizing business (online and offline formats) are changing, and the development of cyber-physical technologies is transforming the systems of fiscal instruments and taxation in connection

Table 4

The Coefficient of Approximation of the Composition of Taxpayers (R2) Depending on the Degree of the Polynomial Function

Indicator	2	3	4	5	6
Number of taxpayers, total	0.8817	0.8849	0.9606	0.9734	0.9750
Number of organizations, total	0.9455	0.9707	0.9938	0.9956	0.9957
– number of organizations using electronic data exchange	0.8641	0.8987	0.9459	0.9606	0.9642
– Number of organizations not using electronic data exchange	0.7323	0.7636	0.9107	0.9378	0.9426
Number of IEs	0.1086	0.5136	0.6488	0.8595	0.8675

Source: Authors' calculations.

Note: The results of the coefficient acceptable for estimating a reliable approximation are highlighted in gray.

with the appearance of new entities (databases, robots), leading to the blurring of the taxable base and the displacement of the center of profit (tax evasion), the rearrangement of the chains of formation of value added (combined partnership schemes) [8]. As a result, the tax system faces the potential for a loss of budget revenues. Therefore, the transition to automated taxation based on innovative technologies focused on real-time transaction control is a reality of the near future.

The digitization of the tax system must be thought out from the standpoint of compliance with the classical principles of taxation (fairness, certainty, convenience, economy) and take into account the interests of both tax authorities and taxpayers. However, the principle of certainty is currently not fully implemented. Taxpayers find it difficult to understand the integrity of the mechanism for fulfilling and administering their tax obligations. Today it is difficult to assess compliance with the principles of convenience and economy from, the perspective of taxpayers due to the ongoing digital transformation of the tax system. The relationship between the participants in tax relationships is getting to a qualitatively different level, and digitization, as a strategic direction of tax administration development, should not lead to the total "dependence" of tax liability on the lack of financial resources of the state.

EFFECTS OF INNOVATION DEVELOPMENT ON THE RUSSIAN TAX SYSTEM

To analyse the impact of the digitization processes of tax administration on taxpayers, the life cycle hypothesis of technologies in the context of the digital economy has been used in terms of interpreting the limitations of the performance level of the system as such. [6]. According to this hypothesis, the largest financial impact of ICTs is achieved at the stage of introduction and over a certain

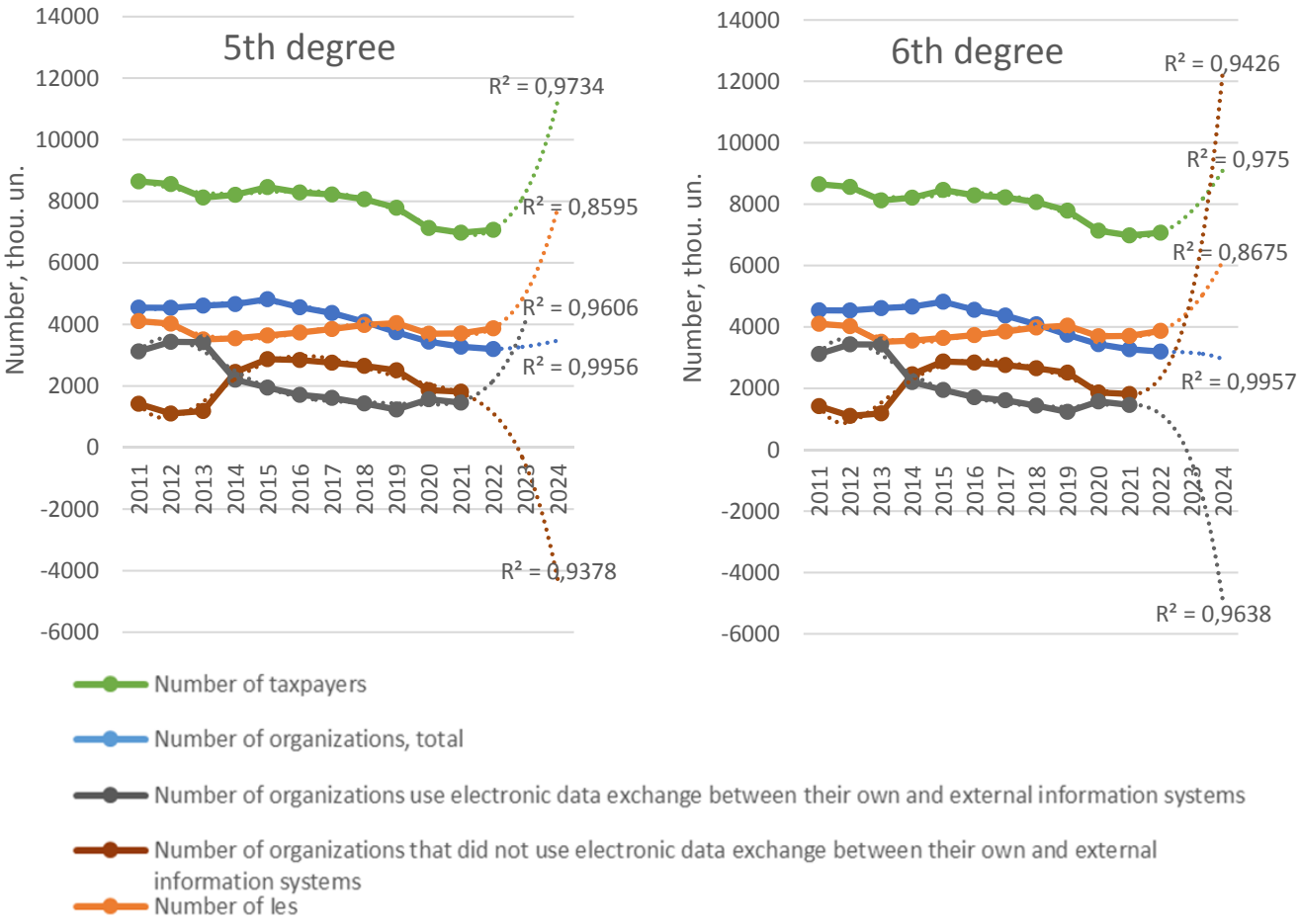

Fig. 2. **Approximation of the Composition of Taxpayers**

Source: Authors' calculations.

period of time (in fact, three to four years (*Fig. 1*) growth in the form of return is balanced. Thus, the introduction in 2015 of "VAT-2" ACS led to a sharp decrease in the share of companies with signs of fictitiousness against the background of the reduction of the tax gap on VAT and the growth of revenues to the budget. At the same time, the gradual introduction of innovations over a certain period of time has enabled us to ensure additional budget contributions according to the results of the control and analytical work of the tax service. The peak of income data came in 2020 — a difficult time by the standards of the Russian economy, and in the future, this indicator will have a downward trend. Similarly, the approximation coefficient (R 2) of polynomial trend 3 degree predicts the development of cyber fraud, the emergence of a digital sign of fictional organizations (shadow collection, remote control from one group of IP-addresses or one device transaction on accounts of different organizations [21]). Moreover, the tax gap on VAT has the prospect of moving into a negative plane, which can be explained by the development of the online format of sale of goods, works, services associated with the growth of online export volumes.[9]

Approximate the quantitative data about taxpayers, based on the statistics of the FTS of Russia, including using electronic data exchange in their activities on the information of Rosstat (*Table 4*). This approach will allow to characterize the

[9] Data Insight Analytics Company. URL: www.datainsight.ru (accessed on 22.02.2023).

impact of innovative development of tax administration on the behavior of taxpayers from the point of view of the subjectivity of legal relations.

Improved data approximation results (*Table 4*) suggest that the 5th and 6th degree polynomial trends most accurately reflect the trends of taxpayers' behavior under the influence of digital technologies. At the same time, the trend of the 5th degree is less accurate than the 6th degree.

The graphical approximation correlation (*Fig. 2*) showed that with the forecast increase in the total number of taxpayers, the overall number of entities using electronic data exchange with a potential status change to IE is decreasing. It is not yet clear whether this is related to the combination of administrative costs or other costs, the transition to the less controlled zone of the FTS of Russia, etc. However, this trend is characteristic of e-commerce.

Despite universal digitization, the ability of taxpayers to access innovative services must be taken into account. Forcing taxpayers to use innovative technologies often violates the principle of tax convenience. Therefore, it is necessary to take into account the interests of different groups of taxpayers, create affordable and convenient innovative products for them, and leave the taxpayer with the right to choose when paying taxes. In order for taxpayers to be widely involved in innovation processes, their financial capabilities should be taken into account, and tax preferences should be created for the innovative equipment of their activities.

CONCLUSION

The main result of the scientific work was the synthesis of the problems arising within the framework of taxpayer's administration against the background of digital transformation, ensuring the economic security of business entities, and the identification of trends and prospects for innovative development of tax administration.

The concept of tax administration, which is widely used in practice, is not officially enshrined in Russian legislation but is essentially reduced to tax control and the organizational and methodological work of tax authorities. Tax administration, in combination with the system of taxes and fees, should be based on the classic principles of taxation in its development to focus on the full implementation of these principles.

The study showed that the innovative development of tax administration has led to an increase in the role of the state and to the compulsion of taxpayers to fulfill their tax obligations. The administrative potential of the tax authorities has reached a high level, but the innovative trend of development remains. However, in the future, the innovation trend should not be developed from a fiscal point of view but should take into account the interests of taxpayers based on the classic principles of taxation.

The digitization of tax administration strengthened the role of the state in the economic regulation of tax relations and raised tax discipline. As a consequence of the innovative development of tax administration, substantial additional revenues were generated due to the control and analytical work of the tax authorities. The calculation of the approximation coefficient (R 2) of the polynomial trend of the 3rd degree predicts a qualitatively new sign of the fictitiousness of organizations, which means tax evasion by taxpayers and loss of budget revenues.

Processes of digital transformation in tax administration are actively influencing the behavior of taxpayers. The constructed approximation graphs showed that in the future, with the forecast growth of the total number of taxpayers, the number of organizations using electronic data exchange is likely to decrease due to the change in IE status for various reasons.

The trend of the VAT tax gap to the negative is forecast due to the widespread use of the online format of sale of goods and the increase in the volume of online exports.

Forecasting further innovative development of tax administration shows the possibility of a real transition to automated taxation based on digital technologies and real-time transaction control. However, when using information processing technologies, tax authorities should follow the classic principles of taxation, assess the impact of digital transformation and its impact on taxpayers' business activities, and prevent tax risks.

The results of the study are recommended to be used as a basis for further research in the field of forecasting the socio-ecological and economic development of the Russian Federation.

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M. V. Karp — theoretical part, description of results.
L. S. Samodelko — methodological base, collection of statistical data, tabular and graphical representation of results.
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