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**КОНЦЕПТУАЛЬНЫЕ ОСНОВЫ НАЛОГОВОГО
АДМИНИСТРИРОВАНИЯ. ЦИФРОВИЗАЦИЯ ИНСТИТУТА
НАЛОГООБЛОЖЕНИЯ**

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Аннотация. Данная статья посвящена значимости налогового администрирования и ее внедрения в работу многих организаций разрабатывают и используют современные цифровые способы ведения бизнеса. Для того чтобы налоговые органы могли продолжать эффективно выполнять свою работу, необходимо также развивать цифровые методы налогового администрирования.

Ключевые слова: налог, налоговое администрирование, цифровизация, налогообложение, модернизация налогов, цифровая экосистема, АСК НДС.

**CONCEPTUAL FRAMEWORKS OF TAX ADMINISTRATION.
DIGITALIZATION OF THE INSTITUTE OF TAXATION**

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Annotation. This article is devoted to the importance of tax administration and its implementation in the work of many organizations that develop and use modern digital ways of doing business. In order for the tax authorities to continue to perform their work effectively, it is also necessary to develop digital methods of tax administration.

Key words: tax, tax administration, digitalization, taxation, tax modernization, digital ecosystem, automated control system for VAT refund from the budget.

The Institute of Taxation in Russia is known worldwide as one of the fastest growing [1] and rapidly integrating digital elements into its work.

At the beginning of 2020 D. Egorov as Head of the Federal Tax Service in Russia participated in OECD forums devoted to transforming of tax system not only in certain countries, but in the global communities and large organizations all over the world. Back then, experts called this digital development as the “third wave of tax administration” and Russia was one of the first to introduce appropriate programs and innovations.

In this connection the question about digitalization or the so-called E-taxation in Russia nowadays naturally arises. And comparison of the effectiveness of E-taxation in Russia with the countries of the OECD or world communities has become a topical issue today.

The research studies the tax administration carried out by the tax authorities of the Federal Tax Service of Russia and the methods of introducing new digital functions. It is also necessary to emphasize the purpose of the work, which is characterized as the analyses of methods of implementing digital administration in Russia and other countries.

Speaking about the concept of digital tax administration it is worth giving its definition. The tax service not only collects taxes, but also provides tax services such as providing information, helping taxpayers and raising financial awareness. Successful implementation of e-taxation is necessary for any state that is focused on digital technologies and strives to improve the quality of tax collection and the trust of citizens.

Under E-taxation we understand an innovative way of control and regulation in the field of taxation, which allows to use modern developments and evaluate the activities of companies. Based on these two terms, it can be summarized that with the introduction of digitalization and the desire to modernize tax administration, two interrelated words appeared – tax administration and e-taxation.

E-taxation emerged as a result of three technological waves of digitalization. So, the third wave, or tax administration 3.0, was created in 2020 and is currently gaining momentum. For example, the world-renowned OECD organization held a Forum on Tax Administration and published a report on «Tax Administration 3.0: Digital transformation of tax administration». The tax administrations of Australia, Finland, Kenya, Norway, Russia, Singapore and Spain participated in its creation. The report was devoted to the future of tax administration and the main elements of digital transformation. The main principles of tax

administration evolution are given in the figure 1 below [2,p 45].

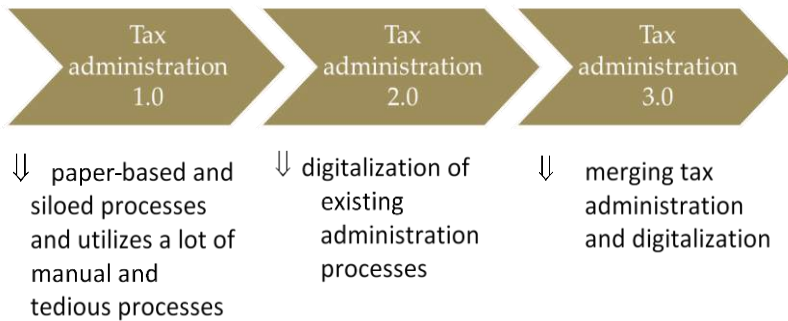


Figure 1 – The tax administration evolution

Such a non-trivial scheme expresses the current development of tax administration around the world. Each country strives to reduce the time of procedures and increase the efficiency of tax activities through the introduction of digital technologies and completely new ways of evaluating activities.

Now let's turn to the rating data of the international tax competitiveness index, which is used as a standard in most OECD countries. The specified rating of countries on the effectiveness of tax control was compiled on the basis of the OECD tax administration methods used [3].

In comparison with the Russian tax institute, the method of benefits and individual taxes is used, but the general index on tax competitiveness does not provide complete data for further analysis without providing data on the taxes collected by each country. It follows that most countries outside the Communities should not be compared in terms of tax collection efficiency, even during the e-taxation period. Thus, it is proved once again that the methods of all countries are different and it is impossible to assess them objectively in the context of the world community [4].

Despite all the differences in the tax administration of the countries, the characteristic features of digitalization and elements that are currently developing have been identified.

Considering Russia and its methods of modernization and increasing

the efficiency of taxation as an example we can say that before the international forums, the Russian Federation introduced tax monitoring in the pilot version and it is still developing it. This procedure is aimed at ensuring that organizations voluntarily provide all reporting and all activities become «transparent» to the authorities.

In addition, it is important to inform that there is a digital element for improving e-taxation in Russia, which has no equivalent in the whole world. Since 2016, the Russian tax authorities have enacted a new tax compliance regime - the so-called Tax monitoring (also referred to as Cooperative compliance). Rather than bringing a new regime across the entire tax system, the Tax monitoring is an optional new system that taxpayers can participate in, which runs in parallel to the existing tax system. The dynamics of companies that are included in tax monitoring is given in figure 2.

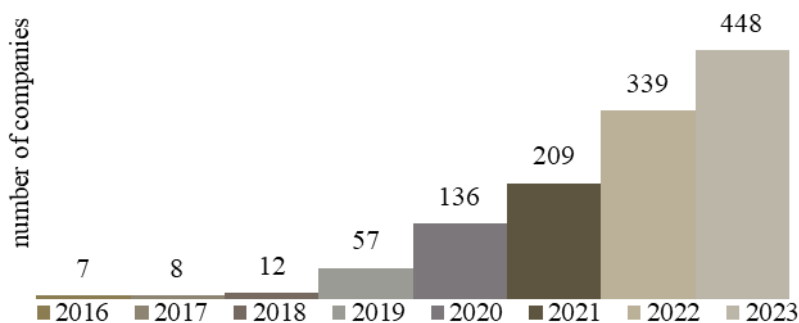


Figure 2 – Statistical data on tax monitoring from 2016 to 2023

According to experts, the number of participating companies will grow by 33% in 2024. In addition, the effectiveness of this element is confirmed and by 2025, the Federal Tax Service of Russia is introducing new regulations on monitoring efficiency, which will allow even more involvement of organizations, including those not belonging to the largest one [5].

Currently, the «Strategy for the Development of the Information Society in Russia for 2017-2030» and other reforms for the development of state institutions are in effect. The transformation of methods is taking

place in Russia and it is already possible to consider the results: for 2024, the Federal Tax Service approved 70 pilot electronic services. The most famous one is the support of a Single tax account and a taxpayer's office. Due to the introduction of digital tools, the time for verification has been reduced. In 2023, compared to 2022, the number of on-site inspections decreased by about 2 times from 10000 to 5000, and their effectiveness, on the contrary, increases [6].

It was concluded that:

1. Countries use both individual and general methods to assess tax administration during the period of digitalization. But at the same time, there is a problem that makes it impossible to evaluate all the methods objectively. Data collection and the level of digitalization vary from country to country. Therefore, each state decides for itself how to use the conceptual basis of taxation in the period of digitalization.

2. Russia, as an independently developing category, develops and implements a sufficient number of various digital technologies in the activities of tax authorities. This helps to conduct tax administration faster and more efficiently.

3. To such a positive previous point, it is necessary to add that certain risks exist, especially in the digital age, but the Federal Tax Service protects and makes further plans for the development of e-taxation and absolute data protection for taxpayers and all citizens of our country.

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