EXPERIENCE OF FOREIGN COUNTRIES DEVELOPMENT OF TAX CONTROL

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Abstract. The article discusses the concept of "tax control", its place in financial control. Problems in the Russian legislation in the field of tax control are identified, differences in the application of tax control compared with foreign countries are studied, it is proposed to borrow the most interesting provisions of foreign practice.

Keywords: tax control; financial control; foreign experience; tax offenses.

The management of "Steuf" has the right to appoint a special investigation into any violation of tax legislation. At the same time, the tax police has the exclusive right to seize documents and obtain the necessary information from almost all public and private institutions of the country, with the exception of some special services. There are many similarities in the activities of the tax police of Germany and Russia. However, the judicial practice of Germany reveals more widely the facts of violation of tax legislation. In German judicial practice, in cases of investigation of tax evasion, the following stages of offenses are distinguished: - tax evasion — completed action; - attempted evasion; - preparatory actions for tax evasion. In the United States of America, the federal tax control authority is the Internal Revenue Service (IAS). State tax services operate at the level of federal subjects. Being a structural subdivision of the Ministry of Finance, the SVD monitors compliance with tax legislation and the collection of federal taxes: income tax, gift tax, as well as some excise taxes. The activities of the SVD are aimed at ensuring that the state treasury receives tax revenues in an appropriate amount at minimal costs. Each tax bureau of the Internal Revenue Service consists of 6 departments: administrative, licensing (for a certain type of activity), information processing, tax collection, control over the correctness of tax payment, as well as an investigative department [16]. The separate operational search groups operating within the framework of the SVD were merged into an independent tax investigation unit - the Headquarters of the special service, which turned into a powerful General Directorate of Tax Investigations (GUNR) by the early 1990s. A special place in the structure of the GUNR is assigned to the Investigative Department, consisting of several operational
departments, functional and information-analytical services, forensic laboratories [13]. All information received by the SVD is entered into a computerized accounting system, automatically processed and compared with the data contained in tax returns. The use of special mathematical models in the processing of information makes it possible to select tax returns for thorough verification, which is subsequently carried out by tax inspectors. In addition, the tax authorities have sufficient powers to force the population to pay taxes in the vast majority of cases without resorting to legal action. So, if payments are overdue and after several official reminders are not paid, the tax service has the right to seize the taxpayer's bank account or property, withhold the amounts due from his salary, close his company or deprive him of private practice [11].

With the organizational formation and improvement of forms and methods of work, the focus in the priorities of the Main Directorate of Tax Investigations of the US Department of Internal Affairs is gradually shifting from the suppression of specific violations of tax legislation to penetration into a potentially criminogenic environment in order to promptly develop suspects, as well as identify the shortcomings they use in the current legislation and new ways to legalize illegally obtained funds. Let us consider further the most problematic issues in the field of tax control in Russia in comparison with foreign practice. The most common problems in our country in the tax sphere are overstatement of expenses taken into account when calculating income tax on transactions involving "one-day firms"; legalization of proceeds from crime; lack of progressiveness in the tax system [19]. It is necessary to start with the fact that in developed countries a wider arsenal of tools and methods is used in the analytical work of tax authorities, and also at the disposal of tax authorities there is a single common database that includes information on all types of taxes and duties (including customs and in general all data on foreign trade transactions), information from migration authorities, banks and insurance companies, databases on stock market transactions and real estate accounting. So, let's consider the characteristic moments of the lack of progressivity in the tax system of our country. The economic inequality of taxpayers, assessed before and after taxes, is not reduced – as it should be in a progressive system, but remains generally unchanged, which is typical for a neutral tax system. The proven and recognized way to solve this problem has long been known to the world practice – it is the introduction of progressivity in the taxation of income and property. As for the introduction of progression in property taxation, this process is underway. The progression has already been implemented in the taxation of transport, and in the taxation of property there is a long-term preparation for the introduction of a new
integral real estate tax. This process has been going on for several years, but excessive haste in this case is unnecessary, it is necessary to carefully work out all the elements of this tax. An interesting example in this area is the experience of Germany.

One of the most important features of the taxation system in Germany is the solidarity tax, which was introduced back in 1991 in order to finance the costs of unification of the country. This federal tax is levied when the amount of income tax and corporate tax set at a fixed level is exceeded[6]. As for the next problem, money legalization, we can refer to the US experience. The efficiency of the activities of tax authorities is enhanced by the established practice of excluding cash from settlements. Credit cards are used to pay small amounts, and bank checks are used for large amounts. The fact is that, ultimately, criminal business, even with large sums, cannot use effectively without entering the sphere of legal non-cash turnover. And the legalization of cash in the United States is possible only by conducting these funds through the accounts of firms that pay all the required taxes. Thus, violators are forced to pay taxes, and law enforcement agencies consistently limit the scope of criminal activity, gradually narrowing the area of cash circulation and tightening control over them, fiscal authorities, for their part, use all opportunities to introduce into the consciousness of taxpayers an understanding of the inevitability and inevitability of paying taxes [12]. When exercising control over the correctness of taxpayers' calculation of tax amounts, tax authorities may use any information contained in databases available to them. At the same time, in Sweden and Finland, the tax service has already initiated the independent preparation of tax returns for taxpayers, who then receive this declaration via secure communication channels and can either agree with it or wish to make their own changes and additions. In the first case, it is enough for them to confirm this declaration using the electronic signature mechanism, in the second case, they already need to get in touch with the tax service and provide the necessary documentary evidence to substantiate the proposed amendments and changes. As for the fight against one-day firms, millions of firms open and close in developed countries every year, without having selfish goals. For example, Henry Ford managed to achieve success with only the fifth firm, the first four attempts failed. In fact, it is necessary to master the ability to correctly and accurately regulate the processes of creation, activity and closure of legal entities. In the West, the authorities do not complicate their lives by searching for addresses or just signs of life of registered legal entities. If a firm suddenly does not respond to requests sent to it at the address specified by the founders, the authorities transfer all financial and property claims to its founders (when registering companies, the
registering authorities check not only the documents, but also the identity of the founder), hold accountable managers, accountants, auditors or any other persons acting in one capacity or another on behalf of this company or having access to its bank accounts. For example, in Finland, cases of bankruptcy with unfulfilled obligations of firms in the construction business have become more frequent. They conducted an emergency investigation and identified 20 people who actively practiced the foundation and liquidation of almost all of these firms – lawyers, accountants, auditors, etc. and immediately charged them with the relevant charges and demands to immediately pay all the debts accumulated by these firms, including tax [7]. In their work, the tax authorities of all developed countries rely not only on their capabilities, but also on active assistance from the population. Let's turn again to the US experience. If anyone has suspicions or has become aware of certain violations of tax legislation, then this is reported to the tax authorities, or fill out the appropriate form Form 3949-A – to be sent by fax or mail to a specific address. At the same time, the name of the company that is suspected of violating tax legislation, the taxpayer's TIN, a description of the fact of violation, the time period to which the violation relates, the approximate amount of income covered, the amount of deductions from income, the amount of discounts or benefits, tax refunds, etc., reducing the tax obligations of this taxpayer; name, address, the applicant's phone number. Some voluntary informants can count on a bonus of up to 10% of the amount of additional tax. At the same time, the applicant may prefer to remain anonymous, which does not affect the verification process of his application. If the applicant provides information about himself, then they are subject to the provisions on the confidentiality of tax information [4].

We also note the experience of Norway, where a joint investigation of economic crimes by law enforcement agencies is organized – based on the position that almost every crime has an element of a tax offense. The advantage of this practice is that, firstly, investigations are conducted using a single information base, and, secondly, if there are difficulties with preparing the evidence base for a crime for the court, the investigation still has the opportunity to bring to justice for committing tax offenses [8, 14]. The use of foreign experience is appropriate and will have the proper effect as a thorough analysis of the possibilities of its implementation in the conditions of Russian reality. The interstate exchange of experience and results of implemented measures on state control of tax offenses will ensure the prevention and neutralization of tax offenses, will allow maintaining a high level of budget revenues and strengthen the awareness of citizens and organizations of the need to financially
ensure the functioning of the state with payments of taxes, fees and other mandatory payments.