

Research Journal of Pharmaceutical, Biological and Chemical Sciences

Transformation Of Tax Legislation In The Digital Economy.

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ABSTRACT

This article discusses the prospects for the use of digital technologies in the economy, and discusses the necessary changes in tax legislation. It is concluded that digital technologies should conceptually completely change the paradigm of the test, transforming it into a convenient and easy task.

Keywords: digital economy, tax consulting, tax consultant, electronic document flow, blockchain, tax administration, tax control, source documents.

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SHORT REVIEW

The main functional task of any tax system is the formation of the revenue part of the budget, in order to ensure and implement the main tasks facing the state. External factors of economic cycles pose new challenges to the tax systems of states and require serious transformation. Internal adjustment of prices and revenues should take into account the tax component. Systematically implemented predatory dumping and unfair competition is one of the main reasons for the seizure of markets by transnational corporations, which is particularly evident in digital technology and software. There is a process of transition of dynamic efficiency from quantitative to qualitative and displacement of centers that form value added. The lack of effective protection mechanisms in the form of import quotas and duties, as well as other methods of non-tariff regulation in the field of digital products and technologies exacerbate the situation. In view of the above, one of the key problems of globalization is the erosion of tax bases between jurisdictions and the determination of the real place of sale of goods (works, services), which is especially important for products of the digital economy and requires careful harmonization of taxes. In this regard, the development of new forms and methods of administering these operations should be made taking into account horizontal integration and industry-wide characteristics. Logically organized control should be carried out through specialized operators who carry out cash payments between the parties and are endowed with the functions of tax agents. An alternative to this is the creation of public or private processing centers, through which settlements between the parties to the transaction take place, and the introduction of undifferentiated marketing is logical when introduced. In this regard, the introduction of electronic document circulation between business entities and the Federal Tax Service of Russia within the framework of a single trust space, the creation of specialized primary documentation storage centers, the legislative consolidation of the concept of an Electronic Accounting Database, which includes the obligation to attach primary documents to accounting entries, seems logical and reasonable, digitization of primary documents in electronic form, as well as the creation of a single primary unified document. For this, it is possible and necessary to use the mechanisms of public-private partnership in the tax sphere, using as an example the functioning of operators transmitting data via telecommunication channels. In this case, there is no need to consider the lower investment limit, however, it is advisable to envisage a set of measures to support these operators in the form of a possible tax holiday, unfunded loans, etc. It is logical to envisage the possibility of mass control measures in the relevant control purchases (Government Resolution Of the Russian Federation of 21.11.2018, No. 1398). Control over the sale of digital products should pursue not only fiscal goals, but also control over the observance of the rights of rights holders, and the use of processing centers significantly simplifies this. Internet trade in goods is also logical to carry out through the above processing centers, however, it is necessary to take into account that the need for physical delivery of goods to the final recipient, carried out by postal operators or courier services, is therefore logical to consider strengthening control at this link.

Modern realities also require new approaches to the implementation of tax control measures, including the conduct of cameral and on-site tax audits, which will not only improve their efficiency, reduce the costs of their implementation, but also ensure maximum transparency of the procedure and comfort for the taxpayer. An important factor is to ensure the reduction of the time interval of the period of uncertainty for all categories of taxpayers to be checked. At present, the Federal Tax Service has tightened the procedure for selecting taxpayers for conducting a field tax audit and is gradually shifting its emphasis towards desk audits and initiating a stimulating effect in order to voluntarily clarify tax liabilities, which undoubtedly has a positive effect on stabilizing the dynamics of growth in tax revenues. By the end of 2017, the number of field tax audits decreased by 23% (from 26 to 20 thousand), while their performance increased 1.4 times. In just 5 years, the number of field checks decreased by more than 2 times. According to the results of the first quarter of 2018, the number of field tax audits decreased by 26% to 4.1 thousand against 5.6 thousand in the comparable period. The most important thing to be considered is that we are talking about conducting comprehensive on-site inspections. Thematic field checks for one or several taxes, for one or several tax periods are not included in these statistics. The transformation of on-site inspections takes place with minimal changes to the relevant legislation, and taking into account the multiply increased average amount of tax charges (for the first half of 2018 -22 million rubles) and new requirements for the formation of evidence of guilt, it can be concluded that a serious transformation of the on-site tax audit is needed. The development of thematic inspections is a logical development of tax control in the conditions of digitalization, however, it is necessary to single them out into a separate type of inspections with special legal regulation, for example, in terms of checking for one or more taxes on relationships with a specific counterparty. At the same time, it is necessary to consider the issue

of regulating the timing of the audit, as well as a set of tax control measures taken and the possibility of applying the amicable settlement and the voluntary repayment of tax arrears. This will not only reduce the administrative burden on the business, but also increase the efficiency of tax control. Tax disputes related to procedural issues and a formal approach to the formation of evidence by tax inspectorate officials, have become noticeable. To assess the taxpayer's activity in terms of the correctness of the calculation and payment of tax liabilities, as a rule, primary documentation and the corresponding registers of accounting and tax accounting are requested. The legislation regulates the procedure for presenting these documents, there are recommendations for linking them, and provides for the procedure for submitting these documents in electronic form. When conducting on-site audits, this procedure, in principle, satisfies the participants in the process, but when conducting on-site audits, it only complicates and greatly increases the cost of the tax control process for all participants in the process. So, when a decision is made to conduct a field tax audit, the taxpayer is handed a request for documents submitted signed by the head of the inspection team (Article 93 of the Tax Code of the Russian Federation). As a rule, the volume of documents is such that taxpayers massively file a petition to increase the term, and submit documents exclusively on paper, preparing in advance for a tax dispute. At the same time, all accounting registers are also submitted on paper. In the course of the audit, the tax authorities make a set of measures, the results of which should be attached to the audit report. Constantly arising disputes are connected with the non-submission or incomplete submission of documentation, as well as the legality and legitimacy of this evidence. In the case of submission of claims to the court, all primary documents, as well as documentation on the activities carried out, are once again copied and submitted to the court. That is, the technical work on the formation of documentation significantly increases the cost of the inspection for all participants in the process. Another huge problem complicating the fulfillment of its tasks to all participants in tax legal relations is pre-verification analysis and other activities carried out by tax authorities before the start of the tax audit, during its suspension, and also after the end of the audit. On the one hand, such evidence on a formal basis is inadmissible, and on the other hand, it is taken into account, including by arbitration courts, in tax disputes; therefore, it is logical to assume the need for streamlining in the legislation the time intervals for carrying out control measures participants of tax legal relations related to a specific situation. At the same time, it is logical to consolidate at the legislative level a pre-audit analysis in terms of clarifying the particularities of requesting documents from a taxpayer as part of conducting a pre-verification analysis, establishing a list of events (requesting documents, interrogating witnesses, etc.), describing the particularities of forming the tax authority's reasoning opinion (in article 105.30 Tax Code), a description of the mutually agreed procedure (by analogy of article 105.31 of the Tax Code of the Russian Federation) regarding the delivery of revised tax supplement declarations, exemptions from tax no liability and no on-site inspection.

In order to optimize these processes, it is logical to provide for a certified server space in which verification materials will be stored. That is, the taxpayer sends the electronic database of accounting and tax accounting, scans of primary documents and other documents related to the verification via secure telecommunications channels to the tax authorities, which in turn also uploads all received materials to the same server space into which the taxpayer access is granted. When unloading, special registries are formed, structured by time and document types, which will negate the numerous disputes related to the submission of documents for familiarization. It should be noted that it is advisable to organize these types of interaction at the initial stage as an alternative to the existing order with the mutual consent of the parties. The comfort of the taxpayer will increase if this package of documents can be electronically submitted to the court. When carrying out the seizure of documents and the seizure of the originals, if during the seizure no copies of the documents were made, the tax authorities will not need to make copies of the documents and transfer them to the taxpayer. In the future, the mutual exchange of documents is logical, as well as their storage in the personal account of the taxpayer with the possibility of expanding the function of storing accounting databases. It should be borne in mind that the growth of labor productivity is achieved not only by using high-tech equipment, but also by enlarging business entities, which allows to unify technological processes in the direction of simplification, and how to build a conveyor, allowing not only to reduce costs, but also to increase productivity. At the same time, it is logical to increase the demand for highly specialized labor, the content of which is difficult even for large companies, therefore, it is advisable to use outsourcing as a tool to reduce costs and increase productivity. In the conditions of digitalization and development of technologies, obsolescence of computer equipment occurs within 3-5 years, therefore, the purchase and maintenance of your own server in the office, as well as in the data center, is advisable only if there are at least 100 workstations. The organization of a local information protection system requires highly skilled workers, so the current trend to reduce costs and ensure the safety of information is the rental of cloudy jobs, in which programs run on secure industrial servers outside the office. Office computers work in the "TV" mode - they

simply transfer the desktop image via the Internet. In this mode, they do not require maintenance. A breakdown or withdrawal does not result in loss of information. The office can continuously work without system administrators with maximum protection of information. That is, it is logical to legally secure certified information storage centers, which will not only provide structured access for internal and external users, protect information, but also engage in IT services for organizations. These innovations will also allow introducing the possibility of conducting mass tax monitoring for small and medium businesses, legislatively reducing its criteria, which undoubtedly will have a multifactorial multiplicative effect in terms of creating a comfortable business environment [1-8].

CONCLUSION

Taking into account the above, it can be concluded that digital technologies should conceptually completely change the test-paradigm, transforming it into a convenient and easy-going function.

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