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## Directions Of Formation Of Effective Instruments For Strengthening Tax Discipline.

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### ABSTRACT

This article considers the regional specifics of the formation of effective instruments for implementing the state policy of reducing the level of the shadow economy.

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SHORT REVIEW

Stable and effective functioning of the country's economy is impossible without a systematic increase in the level of tax discipline of economic entities and the population. The decisive role in this area should belong to the improvement of the tax culture, the formation of confidential relations between citizens and public authorities [2]. The most important task at the present time is to organize the system of spending the money received from tax payments as open and under control of civil society as possible. Only then the population will trust the state, perceive tax exemptions not as burdening obligations, but as a personal contribution to the common cause.

To structure the reasons for reducing the level of tax discipline can be, first of all, on objective and subjective grounds. The first group is more significant and is divided, in turn, into enabling and compelling reasons. Allowing to have legal and organizational sources of formation, among which the imperfection of the current legislation, the complexity of the accounting and tax accounting, the inconsistency of the actions of the governing bodies, the shortcomings of tax control are most pronounced. Forcing due to high tax burden, imbalances in the formation of a competitive environment, the instability of the economic policy of the state (Figure 1).

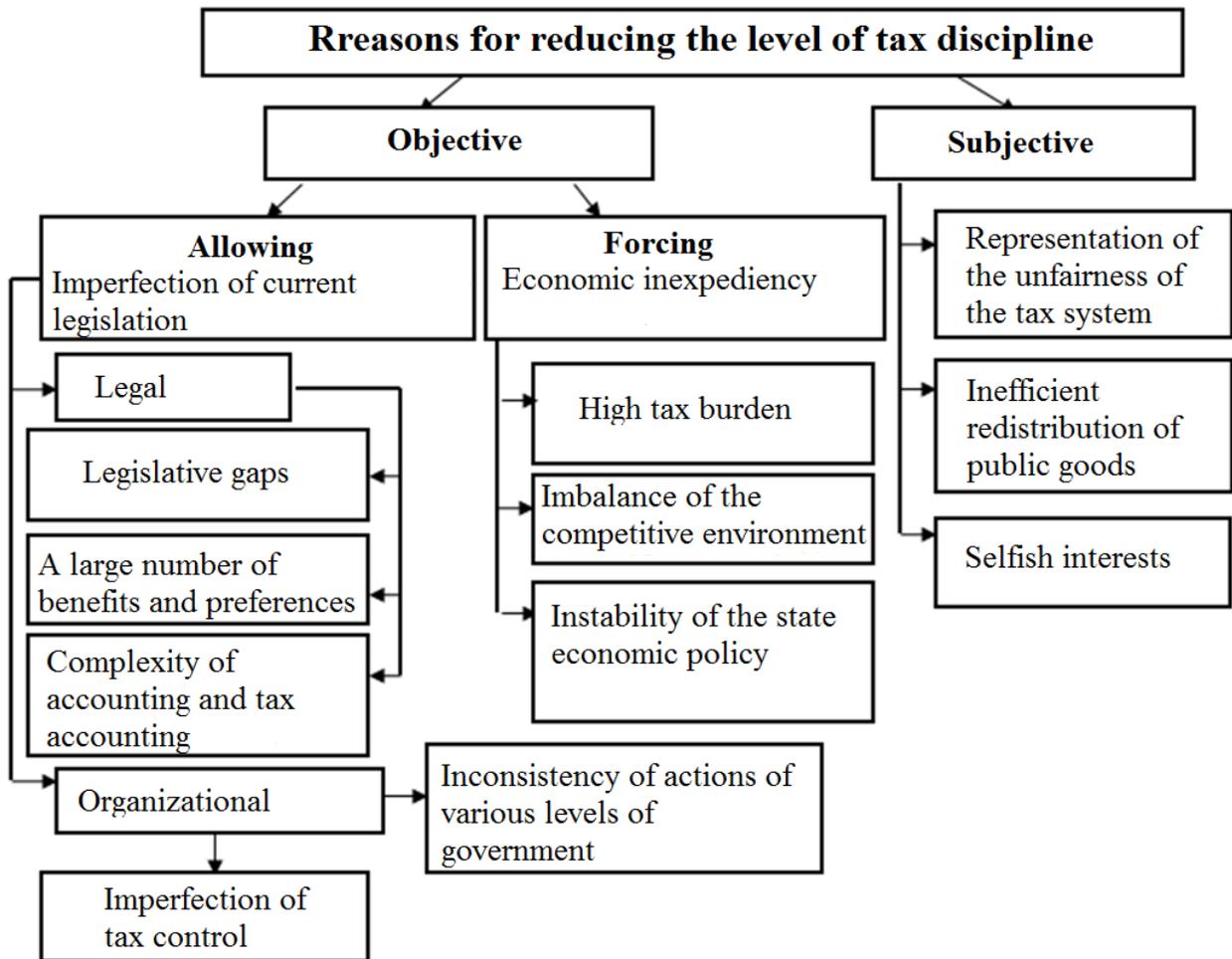


Figure 1: Classification of reasons for reducing the level of tax discipline

Subjective signs are caused by the representation of some groups of citizens about the unfairness of tax exemptions in general, about the inefficiency of redistributing public goods funded from budgetary sources, about the prosecution of exclusively vested interests by state authorities in the process of spending accumulated tax revenues. In aggregate, this adversely affects the state of tax discipline and initiates the conduct of a shadow business.

The current tax policy of Russia is characterized by a generally positive trend in the implementation of tax exemptions. There are tendencies to reduce the number of tax offenses identified, the size of the shadow business is decreasing, and citizens' confidence in government bodies is growing. After 2014, there has been an annual reduction in the size of the claims of tax authorities against taxpayers that are disputed in courts, which are likely violators of current legislation. Over the past period, the number of court proceedings on this issue has decreased by almost 2 times. This indicates the presence of trends in tax discipline in society, improvement in the administration and consulting activities of the tax services, their ability to competently identify and substantiate the existence of violations [4].

It should also be noted that the amount of payments in favor of the tax authorities increased in 2017 by 38% compared with 2014. At the same time, the share of the shadow sector in the structure of the country's economic complex remains rather high. Adherence to the norms of tax legislation, unfortunately, is not a mandatory rule for the organization of economic relations among economic entities and the population [4].

The effectiveness of the implementation of the tax policy of the state to a large extent determines the social participation of the population in the expenditure of budget funds for national, regional or local programs. Nevertheless, at the present stage of the development of a market economy, aggravated by crisis processes, the following factors affecting tax discipline are manifested:

- skepticism of a certain part of society regarding the internal policy of the executive;
- overestimated rates on individual taxes, reducing the entrepreneurial activity of the population;
- striving for the unconditional achievement of personal gain to the detriment of public interest on the part of the overwhelming majority of tax subjects;
- evasion from the payment of tax and other obligatory payments using legal and unlawful methods of minimizing payments;
- insufficient level of tax literacy of the population;
- trends towards monopolization of market segments at the level of key segments of the economy.
- growth of the shadow sector of the economy.

Impact on the activities of economic entities in the framework of the state policy in relation to the shadow economy is carried out by the federal authorities and directly, and indirectly through the meso-level, which includes a system of regional government bodies, consisting of interacting authorities in various fields of activity.

At the level of the constituent entities of the Russian Federation, the development and adoption of specific measures that directly affect the behavior of economic entities, including those operating in the in-branch sector of the economy, take place [3]. The powers to apply various measures aimed at reducing the level of informal economic activity are distributed among the regional executive authorities in accordance with their competences. In accordance with the accepted classification of the directions of social and economic policy with regard to the shadow economy, they may be different.

For example, in the Stavropol Territory, the implementation of economic policies with respect to the shadow economy in the direction of improving taxation is carried out by the Committee on Budget and Taxes; in the field of social security and regulation of labor activity - the Committee on Labor and Social Policy, in the direction of regulation of entrepreneurial activity and money circulation - mainly the Committee on Economic Policy, Innovative Development and Entrepreneurship.

A number of factors impede the formation of effective instruments for implementing state policy to reduce the level of the shadow economy. Among them are the most important: firstly, the presence of an inverse relationship between the level of the shadow economy and the aggregate tax burden, on the one hand, and the implementation of the fiscal taxation function, on the other, create a basic and intractable contradiction of the state policy to counter the expansion of the shadow economy; secondly, the source of opportunistic behavior of taxpayers is the presence of uncoordinated interests of state authorities and economic entities that seek to maximize their income.

One of the effective measures of state policy that was previously used to solve the problem of strengthening the level of tax discipline and achieving the goal of reducing the scale of the informal sector of

the economy was to reduce the size of the aggregate tax burden. Thus, in the period from 2007 to 2012, the tax burden on profitable enterprises in Russia decreased by 7.3% (from 54.2% to 46.9%). From 2009 to 2012, when the decline in the effective tax rate was 2.2%, the growth in tax revenues of organizations in the budget system of the Russian Federation grew from 6.29 trillion. rub. up to 10.96 trillion rub. As noted in his research I.A. At a rate of 48.5%, real tax revenues became equal to expected ones, and with a further decrease in the tax rate, the real value of tax revenues exceeded the predicted values [1].

One of the reasons for the emergence of a tendency to increase tax revenues in the budget system of the Russian Federation may be a reduction in informal economic activity and an increase in the tax base. However, as shown by our calculations based on data from the World Bank, Russia is experiencing an increase in the shadow economy. Therefore, the marked positive dynamics of tax revenues of the budget system of the Russian Federation was associated primarily with a favorable external environment and general economic growth in the country [4, 5]. Thus, reducing the tax burden does not lead to a reduction in the scale of the informal sector of the economy.

The neutral effect of this measure is due to the fact that the state pursues a policy of reducing the level of tax rates, and not tax planning. It should also be borne in mind that extensive economic growth on a national scale is accompanied by an increase in the size of social differentiation. Reducing the tax burden of business entities should simultaneously be accompanied by an increase in the standard of living of the population and a high level of social responsibility of the state. Only in this case can there be prerequisites for reducing the scale of the shadow sector of the economy and budget revenues will not decrease with a further reduction in the tax burden.

As the basic targets for the formation of an effective state policy to limit the shadow business, the following can be singled out: the ability of the economy to operate stably in conditions of expanded reproduction; continuous growth of the standard of living of the population; sustainable functioning of the financial system; maintaining scientific and technical potential at a consistently high level; the creation of economic conditions that would counteract the criminalization of social relations; resource security of the functioning of all social and economic processes.

In determining the composition of tools to combat the expansion of the shadow sector of the economy, it is necessary to take into account that the development of the socio-economic system largely depends on a combination of factors:

- first, the regions, in accordance with the objectives of the state policy, should be focused on providing an expanded type of reproduction, and an innovative one in character;
- secondly, simultaneously with the growth of productive forces, the well-being of citizens should increase;
- thirdly, in the conditions of an increasing globalization process, an increase in the openness of economic relations is necessary;
- fourth, social and economic security should be ensured at every stage of the regional reproduction process;
- fifthly, the decline in the shadow economy must be accompanied by an increase in the investment attractiveness of the territories.

For the Stavropol Territory, which has a low economic potential, a limited local labor market and limited opportunities for economic growth on its own resource base, the most important factor in the formation of a promising strategy for socio-economic development is to reduce the size of the shadow sector of the economy. This will ensure a substantial increase in the prospective revenues of the budget system. The implementation of a program to counter informal economic activity in the North Caucasus Federal District may create incentives for the development of the economy of the Stavropol Territory and form the trajectory of future sustainable development.

An analysis of existing regional development programs within the administrative boundaries of the Stavropol Territory shows that economic growth, due to the reduction of the informal sector of the economic complex, will occur in the following basic activities: industry, agro-industrial production, construction industry, and also in the service sector.

The development of agricultural business and processing of agricultural products will be determined not only by growing demand and rising prices in the global food market, but also by the output of peasant farms and the self-employed rural population from the shadows. The development of the service sector, especially in the field of recreational and tourist complex as one of the components of the regional specialization of the region, implies an increase in the transparency of business conditions and the growth of tax discipline among business entities. The prospects for reducing the size of the shadow sector in the manufacturing industry and the construction sector are not so straightforward and will be determined by the further improvement of the regulatory legal framework for taxation, which is crucial in these sectors.

### CONCLUSION

In the context of the reduction of the informal segment of the economy of the Stavropol Territory, the manufacturing sector should become a significant factor in industrial growth, which will be strengthened mainly by leaving a significant number of entrepreneurs out of the shadows, as well as supporting energy production growth. The anticipated implementation of investment projects and programs, as well as an increase in the level of legal investment activity, will determine high rates of growth in construction, an increase in incomes of the population, which will serve as a factor in the priority development of the wholesale and retail trade. Modernization of production and renewal of fixed assets will create the basis for maintaining high rates of economic growth in the perspective dynamics after 2020.

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