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SIGNIFICANCE OF INFORMATION IN PREVENTING TAX DELINQUENCY

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In the article is given the review of normative legal acts that regulate the circulation of information, including the emphasizing and consolidation of statuses of information types according to its content or the owner.

Because of the significance of information resources to ensure sustainable economic growth, various types of security, directions of government policy are focused in the field of collection, processing, and storage of information by the tax authorities.

The author justifies the creation of an Inter-Regional Inspectorate for centralized processing of data and the need for a comprehensive analysis of all the information about taxpayers before selection of objects for field tax audits.

Keywords: tax delinquency, tax control, information about a taxpayer, classification of information about a taxpayer, exchange of information.

Information as a core component of a single global information space has a universal impact on virtually all aspects of human life, society and the state. Informational legal relations are intensively being established and implemented in various areas of public administration. An important direction in their development is a legislative regulation of the activity, through the formation of a national legislation governing the collection, processing, storage and dissemination of information, the exercising of the right to seek and receive information, the creation and mobility of informational systems and technologies, their reliability, safety, and protection of data [11, 308-322].

In Russian, Latin term *informatio* acquires multiple meanings: expound, explain, and get acquainted with something. Presumably, because of the multiplicity of meanings, there are many different definitions of the notion "information". For the first time a legal definition of the notion "information" was given in the article 2 of the Federal Law No. 24-FL from February 20, 1995 "On Information, Informatization and Protection of Information" [2]: "Information is data on persons, objects, facts, events, phenomena and processes, regardless of the form of their providing".

Resolutions of the Government of the Russian Federation No. 30 from January 19, 2005 "On the Model Regulation of Cooperation between Federal Bodies of Executive Power" [4], and No. 452 from July 28, 2005 "On the Model Regulation of the Internal Organization of Federal Bodies of Executive Power" [5] enshrine: the basic principles of interaction and organization of activities of the federal bodies of executive power; the procedure for coordination and control between the federal executive authorities; the procedure for cooperation between the federal bodies of executive power in providing, exchange and receiving information; the procedure for interaction between departments of the federal executive body designed for the creation and updating of information resource, etc. The effectiveness of the use of information in the activities of tax authorities depends on "... its connection with the main tasks and functions of the body" [10, 51].

Currently in effect the Federal Law No. 149-FL from July 27, 2006 "On Information, Information Technologies and Protection of Information" [3] (hereinafter: the Law "On Information"). By the adoption of the Law the legislator has made a significant contribution to the formation and consolidation of such definitions as: "information system", "information technology", "information and telecommunication network" and others. Article 2 introduces the concept of information - "facts (messages, data) regardless of their presentation form". Allocation and enshrining of the statuses of information types, depending on its content or the owner, has

become a very important step in the development of legislation on information, which undoubtedly reflects on the quality of the executive authorities' work for the collection, processing, exchange of information.

Information - is not any data, but only those that are objectified, i.e. fixed, and perceived as such. With the development of information technologies society acquires an opportunity to form a unique potential - national information resources that ensure sustainable economic growth, the provision of different types of security.

Information makes an invaluable contribution to the prevention of tort in all spheres of public life. The significance of information in everyday activity of executive authorities can hardly be overestimated. So, the activity of tax and customs authorities for the implementation of fiscal and control functions involves the introduction and use of modern information technologies.

Due to the high importance of information in the activities of tax authorities, among the directions of the state policy in the field of collection, processing, and storage of information by the tax authorities should be highlighted:

- creation of the All-Russian data bank on taxpayers, subjects and objects of taxation;
- creation and development of federal and regional systems and networks of informatization with ensuring their compatibility and interaction in the common information space of Russia;
- formation and protection of information resources, and ensuring the interests of the safety of information dissemination and secrecy of information dissemination;
- ensuring the unity of departmental standards in the collection, accounting, accumulation, storage and transmission of information;
- development and implementation of a common policy on the issues of collection, receipt, accumulation, storage and transferring information, which meets modern world level;
- support for informatization projects that contribute to the development of information networks and systems.

All the information, depending on the category of access to it, is divided into a publicly available (taxes and fees system, the principles of legislation on taxes and fees, information on the state registration of a taxpayer, and others), as well as information, access to which is limited by federal law (restricted access information). Diversity of information possessed by the tax authorities is subdivided into:

- 1) publicly available or free information;

2) information provided under an agreement of persons participating in the relevant relations;

3) information that is in compliance with federal laws shall be subject to provision or dissemination (by request of judicial authorities, police, bailiffs, etc.);

4) information, dissemination of which is restricted or prohibited in the Russian Federation [11, 308-322].

Publicly available information includes common knowledge and other information to which access is not restricted. The main source of publicly available or free information is the official website of the Federal Tax Service of Russia, the media, etc. Publicly available information may be used by any persons at their discretion. Part 2 article 7 of the law "On Information" stipulates the regime for the use of publicly available information.

Currently, the activity of tax authorities to collect, receive, process and store information received widespread legal regulation. Only since January 2007 have been prepared and are operating now more than 70 acts of various content (mostly departmental acts) governing the collection, processing, storage, exchange of information and etc. The study of these acts allowed classifying them.

1. By types of acts: resolutions, orders, instructions, and letters;
2. By the body, which passed an act: acts of the Government of the Russian Federation, Russian Ministry of Finance acts, acts of the Federal Tax Service of Russia, Russian Central Bank acts, joint acts of ministries and departments;
3. By range of persons: acts for internal use; acts of interagency use; acts, which can be spread among an unlimited range of persons;
4. By functionality:
 - acts on how to obtain, provide, disseminate information;
 - acts on the procedure of accounting, storage, accumulation of information;
 - acts on the procedure of interaction;
 - acts on the exchange of information;
5. By accessibility of information:
 - acts on the information that is freely available;
 - acts on the use of secret information.

Classification can be continued on such signs as, for example: by time, by the action in space, by volume, by confidentiality, etc.

Significance of the issues of information support in the activity of tax authorities in connection with the prevention of tax offenses and giving stability for incomes of the budget system was noted in the Letter of the Federal Tax Service

of the Russian Federation No. MM-18-1/54 from 23 March, 2009 "On the Measures of Tax Administration".

Tax authorities process large volumes of information during tax administration. This is due to the increasing number of taxpayers, as well as the growing volume of information received from various agencies and organizations. Tax administration's effectiveness is severely restricted by a large amount of labor-intensive, routine operations performed by the employees of tax authorities at all levels. This is largely due to the fact that the main stream of information comes to the tax authorities on paper. The share of information processed manually is still high.

Electronic exchange of information with other public authorities, engaged in tax administration, will allow prompt receiving and use in analytical work of indirect information about the economic activity of taxpayers needed to monitor, reveal, prevent and suppress violations of the legislation on taxes and fees.

An important element of informational interaction is the exchange of information with tax and customs authorities, in particular to reduce the potential evasion of payment value added tax in export-import transactions. To address this challenge the Government has proposed the establishment of interregional inspectorates for centralized data processing as part of the Federal Tax Service of the Russian Ministry of Finance. Interregional inspectorates are territorial bodies performing functions of automated control and supervision over observance of legislation on taxes and fees, maintaining in the established order of federal information resources and information support of the Federal Tax Service of Russia, state and local governments, taxpayers, in accordance with the current legislation of the Russian Federation [6]. Interregional inspectorates implement automated processing and input of information received from taxpayers, payers of fees; transfer the processed information to the territorial bodies of the Federal Tax Service of Russia; maintain background information and classifiers, as well as the fund of algorithms and programs of the Federal Tax Service of Russia; implement reporting on forms approved by the Federal Tax Service of Russia, perform archiving of federal information resources of the FTS of Russia on the basis of electronic data storage and centralized archival storage of information submitted on paper; in due order provide information to state and local governments, taxpayers in the cases established by the legislation of the Russian Federation, provide the exchange of information in electronic form with public authorities in accordance with interagency agreements. Interregional Inspectorate for the centralized data processing maintains: the Uniform State Register of Legal Entities (EGRYuL in Russian), the Unified State Register of Individual Entrepreneurs (EGRIP in Russian), the Unified State Register of

Taxpayers (EGRN in Russian), registers of licenses, permits, certificates and other federal information resources.

Creating the Interregional Inspectorate for centralized data processing significantly facilitated the work of tax authorities and the work of the International Federation for Documentation in Russia. Especially in matters of detection, prevention and suppression of violations of legislation on taxes and fees, since monitoring functions of the Federal Tax Service of Russia and organizational activity of the Interior Ministry of the RF to prevent crime are based on the information support of this activity.

Substantiated selection of sites for field tax audits is not possible without a comprehensive analysis of all the information submitted to tax authorities, both from internal and external sources. Selecting objects for field tax audits is carried out by analyzing the information received in the tax authorities from both internal and external sources. At that, the information received by the tax authorities from internal sources includes information about taxpayers received by the tax authorities in the process of implementation functions entrusted to the tax service. Information from external sources include information about taxpayers collected by the tax authorities in accordance with current legislation or on the basis of agreements on the exchange of information with controlling and law enforcement agencies, state and local governments, as well as other information, including publicly available [8] .

Analysis of economic-financial performance of taxpayers' activities, in order to select taxpayers for conducting field tax audits, contains several levels, including:

- analysis of the amounts of calculated tax payments and their dynamics, which allows one to identify taxpayers who have reduced the amount of accruals of tax payments;

- analysis of the amounts of paid tax payments and their dynamics, conducted for each type of tax (fee) in order to check the completeness and timeliness of transfers of tax payments;

- analysis of the indicators of tax and (or) accounting reporting of taxpayers, allowing to determine significant deviations of indicators of financial and economic activity of the current period from the respective figures for the previous periods or deviations from the average reporting rate of similar businesses entities for a certain period of time, as well as to identify contradictions between the data contained in submitted documents, and (or) inconsistency with information available to tax authorities;

- analysis of the factors and reasons affecting the formation of tax base.

In case of selection an object for a field tax audit, tax authority shall determine the feasibility of field tax audits of the counterparties and (or) affiliates of an audit-able taxpayer (see, for example: article 4 of the Law of the RSFSR No. 948-1 from 23 March 1991 "On Competition and Restriction Monopolistic Activity on Commodity Markets" [1]). Choosing objects does not depend on the form of ownership and the amounts of tax liabilities of taxpayers. The priority for inclusion in the plan of field tax audits are those taxpayers, in respect of which the tax authority has information about their involvement in tax evasion schemes or schemes minimizing tax liabilities, and (or) the results of the conducted analysis of financial and economic activity of the taxpayer shows alleged tax violations.

At present, to the Tax Service has been implemented and operates automated information system (AIS) for the processing of information, which includes system-wide and applicable software, country-wide submitting of tax reports to the tax authorities by taxpayers - organizations as part of program "taxpayer", as well as the Unified State Automated Information System of accounting (EGAIS in Russian) [7, 9] to record the volume of production and turnover of ethyl alcohol and alcohol-containing products. AIS of information processing performs the function of collecting, storing, processing and dissemination of data used in the work of tax authorities in the following key processes: accounting, control and processing of tax returns and reporting; accounting information about taxpayers received from external sources; control over payment taxes and fees; registration of legal entities and individual entrepreneurs, and registration of taxpayers; information interaction with taxpayers; revealing violations of the legislation on taxes and fees; debt management; management of sanctions and exactions.

Centralized data processing has to create an array of complete information on the economic activities of taxpayers, electronic passport of a taxpayer, that is, provide a solution to the current tasks of tax control. Informatization is intended for the use in the activities of the units of the Federal Tax Service of Russia, for accelerated processing of incoming information, and includes maintenance of the state register of taxpayers, integrated, multi-level database of bank accounts, database of mandatory reporting documents, and database of tax legislation violations.

Use of information by tax authorities in their daily activities on tax administration and for prevention of tax torts assumes certain requirements to such information: the accuracy, completeness, regularity, continuity, timeliness, updating, and possibility of machine processing. Efficiency of use of information in tax

administration depends on “its connection to the main objectives and functions of the body” [10, 51].

Correct and clear organization of the work of tax authorities to collect, process, store, exchange, and transmission of information, the legal regulation of this activity, and the formation of a uniform information base on taxpayers will allow tax authorities:

- to increase efficiency in the performance of fiscal functions and implementation of measures of tax control;
- to minimize material and human resources;
- to create a single information space of the tax authorities of the Russian Federation;
- to reveal and prevent tax tort more effectively;
- to optimize the structure of tax authorities through their specialization and functional organization and etc.

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