

## УПРАВЛЕНИЕ НАЛОГОВЫМИ РИСКАМИ ПРИ ОСУЩЕСТВЛЕНИИ ПУБЛИЧНОГО КОНТРОЛЯ В ЦЕЛЯХ ОБЕСПЕЧЕНИЯ НАЛОГОВОЙ БЕЗОПАСНОСТИ ГОСУДАРСТВА\*

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### Информация о статье

Дата поступления –

15 сентября 2024 г.

Дата принятия в печать –

10 января 2025 г.

Дата онлайн-размещения –

20 марта 2025 г.

Обосновывается взаимосвязь систем управления налоговыми рисками государства при осуществлении налогового, таможенного, валютного и иных видов публичного контроля, влияющих на обеспечение налоговой безопасности государства. Делается вывод о необходимости единообразно зафиксировать в нормативных актах, регулирующих основания и процедуры такого публичного контроля, базовые принципы управления рисками и иными угрозами налоговой безопасности государства.

### Ключевые слова

Налоговый риск, риск-ориентированный подход, налоговая безопасность, налоговый контроль, управление рисками

## TAX RISK MANAGEMENT IN THE PUBLIC CONTROL IN ORDER TO ENSURE THE TAX SECURITY OF THE STATE\*\*

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### Article info

Received –

2024 September 15

Accepted –

2025 January 10

Available online –

2025 March 20

The subject. The norms of Russian legislation governing risk management systems in the implementation of various types of public control.

The purpose of the study is to confirm or refute the hypothesis that different types of public controls affect the tax security of the state, and tax risk management systems should be coordinated in their implementation.

Methodology. The author uses methods of system analysis of scientific papers devoted to the various types of public control. Formal logical and legal interpretation of Russian regulatory legal acts is used also.

### Keywords

Tax risk, risk-based approach, tax security, tax control, risk management

The main results. The impact of tax, customs, currency control, AML/CFT control and other types of public control on ensuring the tax security of the state is substantiated. The interrelation of the existing tax risk management systems of the state in Russia in the implementation of these types of control is revealed.

Conclusions. It is necessary to uniformly fix the basic principles of risk management in the regulations governing the grounds and procedures for such public control, ensuring tax security of the state. These principles include: the obligation to identify, assess, and systematize risks and other threats, describe indicators, categorize management objects accordingly, and correlate adopted regulatory and individual legal acts with the goals of preventing the occurrence and/or minimizing of the harmful effects of a particular risk or threat.

\* Исследование выполнено за счет гранта Российского научного фонда № 23-78-10160, <https://rscf.ru/project/23-78-10160>.

\*\* The research was funded by the Russian Science Foundation, project No. 23-78-10160, <https://rscf.ru/project/23-78-10160>.

## 1. Introduction.

The potential risks of not receiving sufficient tax revenues are inherent in the very nature of taxation as a forced seizure of property, which dialectically entails opposition from obligated persons [1, p. 27-30]. The implementation of the fiscal function of the tax system is also influenced by modern challenges caused by trends in both disintegration (for example, the practice of economic sanctions by unfriendly states, which is most relevant at the present time) and, on the contrary, predetermined by integration (the erosion of the tax base due to the activities of multinational companies) [2, p. 3-4; 3, p.142-144]. Therefore, in contemporary conditions, the issues of countering risks and threats to the implementation of the fiscal function of the tax system (that is, ensuring the tax security of the state) are becoming particularly relevant. Risk management systems (otherwise known as the risk-based approach) have been widely used in tax control, especially in recent years, but with virtually no regulatory framework. Other types of public control have an indirect impact on ensuring the tax security of the state (for example, control over the use of cash registers, currency control, licensing control, for example, over the production of alcoholic beverages). Risk management in their implementation is regulated by various legal acts. At the same time, the legislation does not contain any rules for taking into account risks and other security threats in the process of law-making and in the implementation of other management functions besides control. These contradictions are due to the insufficient elaboration of these issues in legal science. Within the framework of this article, an attempt is made to substantiate the interrelationship of the existing tax risk management systems of the state in Russia in the implementation of various types of public control affecting the tax security of the state.

## 2. The importance of tax risk management in ensuring the tax security of the state.

The tax risks of the state are such threats to tax security that are expressed in the actions of participants in tax relations related to an incorrect assessment of the objective situation, and are capable, with one or another measurable degree of

probability, of not receiving the tax revenues planned in the country's budget system. The tax risks of the state are a type of threats to tax security [4, p. 194], therefore, the management of such risks is a key area of its provision. The tax risks of the state can be classified on various grounds. Taking into account the elements of public administration, the activities of which generate tax risks, they are divided into external ones (the source of which are persons who are not subjects of public administration, for example, obvious violations by private entities of tax legislation, legislation on accounting, insolvency (bankruptcy), and abuse of rights through the use of gaps in legal regulation, as well as the commission of imaginary and pretended transactions) and internal (emanating from public authorities, their officials and other subjects of public administration, for example, unclear regulation of the powers of tax administration bodies, insufficient coordination between them; for example, excessive increase in the tax burden, corruption of officials in the process of tax administration, its inefficiency, negligence in additional taxation and especially tax collection [5, p. 13], the use of inadequate violations measures of responsibility). Depending on the object, tax risks are identified in the context of individual taxes, business sectors (or groups of taxpayers), and finally, in relation to the activities of specific taxpayers [6]. According to the number of economic sectors that they affect, tax risks are divided into sectoral, intersectoral, and industry-wide<sup>1</sup>. Tax risk management is a public management activity aimed at identifying, analyzing and assessing the degree of risk and its permissibility; allocating management facilities (both sectors of the economy and specific taxpayers) by risk levels; developing and implementing measures to prevent, minimize and insure risk, and eliminate the consequences of their implementation in the implementation of the entire

<sup>1</sup> A similar classification in relation to risks resulting from violations of tax legislation is used in the practice of the Federal Tax Service of Russia (see: Risk analysis as a tool for selecting taxpayers for inclusion in the on-site tax audit plan. Presentation. Access mode: [https://www.nalog.gov.ru/html/sites/www.new.nalog.ru/docs/mri/5/web\\_mikn5\\_03122020.ppt](https://www.nalog.gov.ru/html/sites/www.new.nalog.ru/docs/mri/5/web_mikn5_03122020.ppt) (accessed 28.05.2024))

range of management functions. Tax risk management is carried out in various forms of management: legal, including law-making and legal implementation, as well as non-legal. This activity can be effective only if it is systematic and coordinated. Economic scientists reasonably emphasize the need for a comprehensive diagnosis of tax security [7, p. 40]. The risk management system and other threats to tax security (this name seems to be more accurate than the widely used abstract "risk-based approach") involves analyzing each planned and implemented management decision related to taxation in order to counteract a specific risk to tax security and the possibility of harming other protected interests. The objectives of countering tax risks and other threats to the tax security of the state should be fixed not only in strategic planning documents, but also necessarily specified in acts on the powers of specific entities to ensure the tax security of the state<sup>2</sup>, as well as determine their practical management activities. Risk management and other threats, as a universal principle of ensuring the tax security of the state, should cover all elements of not only control and supervisory activities in the tax sphere (starting with planning and assigning control measures and ending with the implementation of law enforcement acts adopted as a result of control), but also public management activities in tax and related areas in general. It is not for nothing that the widespread introduction of a risk-based approach is identified as one of the main tasks of ensuring economic security in the Strategy of the same name<sup>3</sup> and is assessed as an effective direction of financial management by experts of the International Monetary Fund, taking into account the experience of many states [9].

### **3. Tax risk management in the process of tax control.**

The tax authorities act as the main subjects of the state's tax security system, as they administer the largest amount of budget tax revenues. Various

functions of the Federal Tax Service of Russia and its territorial bodies are aimed at ensuring tax security (as the main or additional goal): collection and refund of taxes, tax control, tax liability, resolution of tax disputes, control over the use of cash registers, management of the system of state registration of legal entities and individual entrepreneurs, partly currency control, licensing of activities related to the organization and conduct of gambling in bookmakers or sweepstakes, management of the product labeling system with control (identification) marks and the national product traceability system. At the same time, neither the Tax Code of the Russian Federation, nor the Law on Tax Authorities, nor the regulation on the Federal Tax Service of Russia describe the powers of the tax service in the context of protection against threats. The terms "threats" and "tax risks" are not used in these regulations in principle<sup>4</sup>. An analysis of the competence norms shows that the authority to analyze tax risks is fragmentally mentioned in the regulations on individual structural divisions of the central office of the Federal Tax Service of Russia. An analysis of the content of the above legislative acts indicates the need for their conceptual refinement in order to clearly consolidate the main methodological and at the same time legally binding provisions concerning risks and other threats to tax security, which should be minimized by the management activities of tax authorities, as well as indicators of its effectiveness.

<sup>2</sup> See about this in relation to economic security: [8, p. 181].

<sup>3</sup> Item 16 of Strategy of Economic Security of the Russian Federation for the period up to 2030, approved by Decree of the President of the Russian Federation dated 13.05.2017 No. 208

<sup>4</sup> In the Tax Code of the Russian Federation, the term "risks" in the context we are interested in is used only when describing the tasks of the internal control system of an organization in respect of which tax monitoring is carried out (identification, assessment, minimization and (or) elimination of risks of incorrect calculation (withholding), incomplete and (or) late payment (transfer) of taxes, fees (Art. 105.26 of the Tax Code of the Russian Federation) and when describing financial market organizations that are exempt from duties in connection with the automatic exchange of financial information (paragraph 3 of art. 142.2 of the Tax Code of the Russian Federation), and the term "threat" is used only when fixing the grounds for postponing (installment) payment of tax: the threat of signs of insolvency (bankruptcy) of an interested person in the event of a one-time payment of tax (subclause 3, clause 2, Article 64 of the Tax Code of the Russian Federation).

Currently, the management of tax risks in tax relations in order to ensure tax security is widespread in the practice of tax authorities with "unsystematic norms distributed in a variety of acts" [10, p. 56] (moreover, by-laws adopted for the most part for official use) and the almost complete unavailability of such norms for accounting taxpayers. The key one in the public domain is the Order of the Federal Tax Service of Russia dated 05/30/2007 No. MM-3-06/333@ "On approval of the Concept of the planning system for on-site tax audits". Apart from it, there are only a few other departmental orders regulating tax risk management. Moreover, while the acts of the Federal Tax Service of Russia aimed at streamlining the forms and methods of minimizing risks and other security threats arising from the actions of the tax authorities themselves describe in detail the goals, principles, and means of managing relevant risks, other acts do not contain such detailed regulation. In the regulations of the Federal Tax Service of Russia, tax risks are defined exclusively in relation to the microlevel – the financial and economic activities of specific taxpayers - under the name "risk assessment criteria". The above-mentioned Concept defines twelve publicly available criteria for self-assessment of risks for taxpayers, which, as declared, make it possible to assess the likelihood of conducting an on-site tax audit. These criteria are presented in the most generalized form (for example, a significant deviation of the taxpayer's tax burden or profitability from the industry average).

In fact, the documents "for official use" describe much more tax risks (criteria indicating possible non-payment of a particular tax). In total, 87 such criteria were used by the tax service in 2023 [11, pp. 27-29]. Their presence in the activities of taxpayers is the basis for automated ranking of the latter (forming their risk rating) using the software "PPA-Selection" AIS "Tax-3". According to the Concept of planning on-site tax audits, approved by Order of the Federal Tax Service of Russia dated 05/30/2007 No. MM-3-06/333@, the basis for selecting the objects of such inspections is a qualitative and comprehensive analysis of all information available to tax authorities (including

information obtained from external sources), in order to identify with its help "risk areas" of commission tax violations. The responsibility of tax officials for the organization and implementation of risk management measures is considered as the principle of activity of tax authorities in the regulations of the Federal Tax Service of Russia. In fact, risk assessment is used by tax authorities not only when selecting taxpayers for inclusion in the plan of on-site tax audits in accordance with the mentioned Concept, but also when determining the scope of the audit (comprehensive or thematic), the duration of the desk tax return, which claims the right to refund VAT from the budget, as well as the tax return on excise duties. In fact, the appointment of the vast majority of on-site tax audits is preceded by an official meeting with the taxpayer, at which he is invited to voluntarily clarify his tax obligations, the risks of non-fulfillment of which have been identified. Moreover, this practice has become widespread not only in Russia, but also in other countries [12, p. 51]. The risk-based approach is actually used when requesting documents (in particular, as part of the desk tax audit of the VAT declaration, which reflects transactions that are not subject (exempt from taxation) to VAT taxation).

#### **4. Tax risk management in the customs control process.**

The Federal Customs Service and its territorial bodies, along with the tax authorities, directly ensure the tax security of the state, and through not only law enforcement (as some authors point out [13, p. 24]), but also "positive" public administration. "... Customs authorities are initially bodies aimed at ensuring economic security due to the specific nature and structure of customs affairs" [14, p. 8]. The Federal Customs Service and its territorial bodies ensure the tax security of the state within their competence by countering threats to the collection of value-added tax and excise taxes when goods are imported into Russia from outside the Eurasian Economic Union. The Customs Code of the Eurasian Economic Union establishes the general methodology of the risk management system (definitions of basic concepts, description of the stages of the risk management process, main objectives, formulation of the actual obligation to apply the system when selecting objects, forms of

customs control and measures to ensure its implementation) and provides blank rules on the application of the risk management system by customs authorities in accordance with national legislation. by legislation. There are reasonable proposals in the legal literature on the unification of risk management approaches used by the customs authorities of the member states of the Union State of Russia and Belarus [15, pp. 31-32]. The Law on Customs Regulation contains an equally concise chapter on the risk management system. It generally sets out the duties of customs authorities: to assess risks, to form and update risk profiles (that is, to describe the risk and the conditions of its occurrence, to determine the risk indicator and measures to minimize it), to categorize persons carrying out customs operations by risk level; to apply measures to minimize them and take into account the results of this activities. The main set of rules for the application of the risk management system by customs authorities is contained in by-laws [16]. At the same time, the regulations on the Federal Customs Service explicitly reflect its authority to apply the risk management system, including the development and maintenance of risk analysis methods, the application of measures to minimize them, the definition of measures applied based on risk assessment, and the categorization of persons performing customs operations by risk level. The absence of similar provisions in the basic regulations governing the activities of tax authorities should be recognized as an omission.

##### **5. Tax risk management by countering the legalization of criminally obtained income.**

The legalization of criminally obtained income is closely interrelated with the artificial underestimation of the tax base for personal and indirect taxes, insurance contributions to extra-budgetary funds. The analysis of the composition of the key threats of money laundering identified by Rosfinmonitoring makes it possible to identify direct threats to the tax security of the state among them. This is an illegal refund of VAT, the activity of "shadow platforms" for the withdrawal of funds into cash circulation and outside of Russia for the purpose of tax evasion, tax evasion in itself. The literature notes the commonality of goals

(integration) of tax, anti-money laundering and anti-corruption control [17, p. 75], as well as excessive controllability of transactions using national currencies due to the intersection of various types of public control measures in relation to such transactions [18, p. 5]. Therefore, countering the legalization of criminally obtained income is an element of ensuring the tax security of the state. Risk management in the process of such activities should be based on principles common to tax control. Federal Law No. 115-FZ dated 08/07/2001 "On Countering the Legalization (Laundering) of Proceeds from Crime and the Financing of Terrorism" provides for the powers of Rosfinmonitoring and other bodies (the Bank of Russia, the Federal Treasury, the Federal Tax Service of Russia, the Gokhran of Russia, Roskomnadzor), as well as the public powers of private organizations engaged in transactions with funds or other assets (primarily banks), to counteract the underestimation of the tax base when making transactions ("suspicious transactions") that do not have a reasonable business purpose, including using foreign jurisdictions. Such powers, while not being attributed to tax administration in the strict sense, significantly minimize threats to the country's tax security. This law describes a general methodology for countering threats using the terms "national risk assessment" and "risk-based approach". In terms of national risk assessment, it obliges Rosfinmonitoring, in cooperation with other public administration entities, to identify and (or) prevent the risks of restricted transactions and develop measures to minimize such risks (art. 3). Organizations that carry out transactions with cash or other property are legally authorized to monitor customer transactions based on assigning each of them a level (degree) of risk that affects the scope and nature of control measures and enforcement measures applied to the customer. A risk-based approach is also applied to organizations themselves that carry out transactions with cash or other property, whose activities should also be categorized by risk levels of non-compliance with the requirements of this law (art. 9.1). This law does not describe in detail the methodology of countering threats, delegating it to a subordinate regulatory level. At this level, the Bank of Russia

ensures the tax security of the state by identifying, during banking supervision, signs of assistance in tax evasion or insufficient control over customer transactions involving tax evasion by a credit institution, as well as by taking into account the risks of violation by customers of credit institutions of Law No. 115-FZ and automatically informing about such persons (platform "Know your customer"). For example, among the criteria for classifying legal entities and individual entrepreneurs by the Bank of Russia as risk groups for suspicious transactions through the specified platform are: -the amount and structure of taxes, fees and other mandatory payments paid to the budget of the Russian Federation and (or) state extra-budgetary funds; - the value of the tax burden; - the ratio of the amount of funds credited to bank accounts, including value-added tax, and funds debited from bank accounts, excluding value-added tax.

#### **6. Tax risk management through other public controls.**

Countering indirect threats to the tax security of the state is carried out by streamlining other financial controls and other verification activities that indirectly affect the flow of tax revenues to budgets and the related legitimate interests of taxpayers and other participants in tax-facilitating relationships. In the basic Federal Law of 07/31/2020 No. 248-FZ "On State Control (Supervision) and Municipal Control in the Russian Federation" (hereinafter – Federal Law No. 248-FZ), applied in particular to control over the use of cash registers, licensing control, control in the field of production and turnover of ethyl alcohol, alcoholic and alcohol-containing products, municipal land control, the methodological foundations of countering threats are described using the category "risk management of harm (damage) legally protected values". The law obliges to assess such risks, assign a risk category to control objects according to the severity of the damage and the likelihood of such damage (there can be from three to six categories in total), and determine the types and frequency of control measures according to the level of risk. Federal Law No. 307-FZ of 12/30/2008 "On Auditing Activities" exclusively bases external control of the

activities of audit organizations providing audit services to socially significant organizations on "risk management of harm (damage) to legally protected values". Federal Laws No. 129-FZ of 08.08.2001 "On State Registration of Legal Entities and Individual Entrepreneurs", No. 173-FZ of 10.12.2003 "On Currency Regulation and Currency Control", laws describing the powers of management companies of territories with preferential tax regimes to verify their residents, categories of "risk" or "threat" in the area of interest to us. It is not used at all in relation to countering violations.

#### **7. Conclusion.**

Ensuring the tax security of the state is significantly influenced not only by tax control, but also by other types of public control, the list of which is quite wide. Such control is carried out by various executive authorities, as well as other entities, including individuals with public authority. Given the commonality (in relation to countering tax risks) of the objectives of regulations governing the grounds and procedures for such public control, it is necessary to uniformly fix in them the basic principles of risk management and other threats to the tax security of the state that arise in the relevant areas: the obligation to identify, assess, systematize risks and other threats, describe indicators, categorize depending on the study of management objects and the correlation of the adopted regulatory and individual legal acts of management with the objectives of prevention of the occurrence of, preventing the implementation and/or minimizing the harmful effects of a specific threat. This should be done in the Law on Tax Authorities and the Law on Customs Authorities (in relation to internal organizational relations), in the Tax Code of the Russian Federation, and in laws on other related types of financial and public control in general (in relation to the regulation of external management influence on private entities and external financial control over tax revenue administrators). Currently, there is no question of such unity, since the basics of identifying risks and other threats, adjusting the means and forms of public control in legal acts of different branches are not interconnected or are not provided for at all.

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Maslov K.V. Tax risk management in the public control in order to ensure the tax security of the state. *Pravoprimenenie = Law Enforcement Review*, 2025, vol. 9, no. 1, pp. 34–43. DOI: 10.52468/2542-1514.2025.9(1).34-43. (In Russ.).