

Правовые проблемы информационного обмена в системе налоговых органов
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Статья посвящена исследованию правовых проблем в регулировании отношений по информационному обмену между подразделениями ФНС России и их должностными лицами. Последовательно рассмотрены дефекты правил, в которых закреплён состав субъектов, обязанных передавать сведения, перечень информации, порядок ее предоставления и юридическую ответственность в данной сфере.

Ключевые слова: информация, налоги, обмен, налоговые органы, налоговое администрирование, запросы, координация, информатизация.

The legal problems of information exchange in system of tax authorities
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The subject. The article is devoted to legal issues in the regulation of relations on information exchange between departments of the Federal Tax Service of Russia and their officials.

The purpose of the article is to determine the legal basis, allowing the effective exchange of tax information between tax authorities.

The methodology of the study includes general scientific methods (analysis, synthesis, comparative method, description) as well as particular academic methods (interpretation of legal acts, formal-legal method).

Results, scope. Information interaction of bodies of tax administration along with General principles of information exchange, shall further be based on the principle of maximum accessibility to bodies of tax administration existing tax information. Information must be transmitted by officials of these bodies to each other by applying the maximum number of forms of interaction. It is not only the planned transfer of certain data, but prompt replies to queries; unification of formats of information used (in the future, if technically possible, a unified information system to allow remote access to every employee of all departments); support workers one bodies the activities of other specialists; coordination of control activities; joint seminars (conferences).

Conclusions. A security feature of the standards for the exchange of information in the system of tax administration, will be fully realized only when along with an indication of the type of information to be found who, in what organ and in what order must pass, and what will be the liability for violation of the rules.

Key words: information, taxes, exchanges, tax authorities, tax administration, requests, coordination, computerization.

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1. Introduction. One of the most important directions of information support of tax administration is the qualitative exchange of information between the subjects of its subjects [1, p. 227-229; 2, p. 42; 3, p. 258]. The largest number of authorities in tax administration is assigned to the Federal Tax Service of Russia and its territorial bodies.

Functions of tax administration bodies are subordinated to a single goal which is ensuring of effective implementation of various provisions of the legislation on taxes and fees by all participants in tax relations. The well-established mechanism of access to information, which is accumulated in these bodies and produced by them, largely predetermines the quality of managerial decisions made by ordinary employees.

Legal means in the area of exchange of information are subject to the general principles governing the exchange of information between public authorities. At the same time, taking into account the commonality of the goals, the information interaction between tax administration bodies should also be based on the principle of maximum availability for tax administration authorities to tax-relevant information. Information should be transmitted by officials of these bodies by applying the maximum number of forms of interaction. This is not only the planned transfer of certain data, but also prompt responses to requests, unification of the formats of the information used (and in the future, if there is a technical capability, it is necessary to create a single information system that allows remote access to it for each employee of all departments); assistance to employees of certain bodies of activity of others as specialists; coordination of control activities; holding joint seminars (conferences).

The construction of an effective mechanism of information exchange in the system of tax administration requires a thorough regulatory settlement of all its elements: fixing the circle of interacting entities at each level of tax administration and the composition of the information they transmit; procedures for presenting information and responsibility for violation of the rules for the transfer of information and the procedure for its application.

2. Composition of transmitted information and subjects of information exchange. The Tax Code of the Russian Federation and departmental normative acts fix a significant number of grounds of information exchange between units that are part of the system of the Federal Tax Service of Russia. The analysis of these acts shows that the exchange of information occurs between units subordinate to each other; formally non-subordinate, but located at different levels of government, as well as between those on the same level. Tax authorities of each level which are the central apparatus, interregional inspectorates, departments of the subjects of the Federation, inter-district and district inspections - implement their own, local tasks, functions and powers, but with the single goal of ensuring the correct implementation of the legislation on taxes and fees by all participants in tax relations. Despite this circumstance, neither the Tax Code of the Russian Federation, nor the provisions of the territorial bodies of the Federal Tax Service of Russia, nor the Regulations of the Federal Tax Service of Russia [1], indicating the circle of subjects, in cooperation with which the tax authorities carry out their activities, do not name the tax service and its subdivisions.

We consider such regulation to be inconsistent with the objective state of things, representing incorrect references to law enforcers, and therefore subject to change. The norms of the above acts should be supplemented by an indication of the interaction of the territorial units of the Federal Tax Service of Russia with each other and with the central apparatus of the service.

Failure to understand the nature of the norms on the provision of information as aimed at ensuring effective management activities of tax authorities leads to the appearance of defects in the part of not only resolving general issues of information exchange, but also fixing the responsibility of specific units for the transfer of information to those in need of it.

2.1. Regulation of "vertical" information exchange in the system of the Federal Tax Service of Russia. The main functions of the central apparatus and regional offices of the Federal Tax Service of Russia are the internal state management of the tax authority system and its methodological support. These structures, as a rule, do not interact directly with taxpayers and do not monitor their compliance with the legislation on taxes and fees. The exception is the adoption of normative acts in cases defined by the Tax Code of the Russian Federation, as well as consideration of complaints of participants of tax relations on decisions and actions (inaction)

of territorial bodies of the service and their officials. District (inter-district) inspections, on the contrary, work directly with the taxpayers they administer, carry out tax control and directly ensure the flow of funds into the country's budget system.

Information sent by the Federal Tax Service of Russia to the departments of subjects of the Federation sent to the subordinate units of the service, is divided into groups according to its content: 1) regulatory documents; 2) materials of an organizational nature; 3) law enforcement acts.

1. According to para. 4 Art. 31 of the Tax Code of the Russian Federation, the Federal Tax Service of Russia approves the forms and formats of the documents provided by the Code that are used by the tax authorities in the exercise of their powers in relations regulated by legislation on taxes and fees, documents necessary to ensure electronic document circulation, and the procedure for filling out the forms of these documents and the procedure for submitting them such documents in electronic form via telecommunication channels. Such documents, in particular, include reports on participation in Russian organizations and on isolated units (para. 7 Art. 23 of the Tax Code); acts of joint reconciliation calculations (subp. 11 para. 1 Art. 32 of the Tax Code); tax notice (para. 2 Art. 52 of the Tax Code); receipts issued when tax is received by the local administration (para. 4 Art. 58 of the Tax Code); the procedure for writing off a bad arrears (para. 5 Art. 59 of the Tax Code); the requirement to transfer the tax by the bank (para. 4² Art. 60 of the Tax Code of the Russian Federation); procedure for changing the period for payment of tax (para. 8 Art 61 of the Tax Code); claim for payment of tax (para. 5 Art. 69 of the Tax Code); document on the identification of arrears (para. 1 Art. 70 of the Tax Code) etc.

Since these forms and the order of their filling are obligatory for all participants of tax relations, the Federal Tax Service of Russia by the very fact of approving, for example, of the form of a tax return or an application to register a taxpayer, predetermines the technology of processing them in the tax inspection and the scheme of interaction of tax authorities in the process of such processing.

In addition to the normative acts adopted by the service, the central office and the directorate of the Federal Tax Service of Russia bring to the territorial bodies information on regulatory acts on taxation issues adopted by all authorities, as well as interdepartmental agreements of the service.

2. The Federal Tax Service of Russia annually makes: a plan for the control work of tax authorities; orders on the organization of work in one direction or another; regulations for the conduct of individual works; orders and letters on certain issues of tax work; instructions to inspections to conduct thematic inspections or inspect certain categories of taxpayers; forms of departmental reporting of tax inspections and methodical instructions on how to fill them. The Federal Tax Service also implements general methodological support for the collection of taxes; identifies and disseminates best practices in administration. The Central Office of the Service clarifies the disputable issues that appear with the territorial tax authorities in the course of their activities, providing uniform approaches to administration in the country. In the event that an explanation on the application of tax legislation is prepared by the regional administration of the Federal Tax Service of Russia, it must be agreed with the central office of the service.

3. Law enforcement acts include the results of consideration of complaints of participants in tax relations to decisions and actions (inaction) of officials of territorial tax authorities; the results of consideration of applications of taxpayers to change the period for payment of tax.

In the article 63 of the Tax Code of the Russian Federation authorized the powers of the Federal Tax Service of Russia and departments of the service for the subjects of the Federation to take decisions on changing the timing of payment of federal taxes and fees.

In para. 2 Art. 101³ of the Tax Code establishes the duty of the higher tax authority which has considered the appeal to forward the decision entered into force to the lower tax authority within three days. In the case of other types of decisions taken by a higher tax authority at the appeal stage, the Code does not provide such a duty. Thus, the higher tax authority in virtue of para. 5 Art.138 of the Tax Code of the Russian Federation has the right to take a decision to

suspend the appealed decision, which entails significant consequences for the process of fulfilling the tax obligation (including compulsory ones). We believe that the submissive tax authority should be immediately notified of the adoption of such a decision, although the Law does not prescribe any such obligation or procedure for notification.

In analytical terms, of course, it seems expedient to fix (by order of the Federal Tax Service of Russia) the duty of the central office of to maintain a database with answers to the most frequent requests of taxpayers, as well as ensuring access to such data by employees of territorial units.

As the leadership of the Federal Tax Service acknowledges, cases of poor quality inspections, when the existing arbitration practice is not taken into account, are frequent enough. On the basis of decisions of arbitration courts about 40% of additional charges reflected in certificates of checks are recognized as invalid, while at the stage of pre-trial audit - only up to 10% of them [4, p. 16 -20] . In this regard, it is important to form a database that would combine the results of the generalization of arbitration practice on the application of various provisions of the tax law. Such an information resource will act as an excellent addition to the base of typical schemes of tax evasion [2].

From ordinary units to the central apparatus of service and management for the subjects of the Federation, in turn, the following types of information come: reporting on the implementation of legislative and by-laws, as well as management orders; statistical information, information from databases of software and information systems, including data on registration of taxpayers; requests for approval in the adoption of those or law enforcement acts, materials on cases of tax offenses, information on identified controlled transactions [5, p. 6].

Taking into account that the application of the norms of the legislation on taxes and fees, as well as by-laws regulating tax control, is carried out by the territorial tax authorities, it would be expedient in the analytical plan to increase the participation of inspectors in improving the rules of tax administration. We believe that the duty regulations of each inspector should provide for the obligation to submit to the Control Office of the Federal Tax Service of Russia, at least once every six months, proposals for improving regulatory regulation and methods for implementing tax control, as well as implementing other inspection powers.

The Tax Code of the Russian Federation clearly does not specify the powers of higher tax authorities that review complaints, on demanding information from subordinates. However, neither the range of such bodies, nor the approximate composition of information, nor the form of its receipt is fixed.

Defects are also found in by-laws. Order of the Federal Tax Service of the Russian Federation of 8 May 2015 No. MMV-7-2/189@ obliges the inspection to send a motivated request to a higher tax authority [3]. At the same time, proper control over the validity of the inspection request from the higher tax authority presumes that the latter has supporting documents. In this connection, the duty to attach such documents to the inspection request should be normatively established.

2.2. Regulation of horizontal information exchange in the system of the Federal Tax Service of Russia. Information interaction of territorial tax authorities with each other can be caused by the following circumstances:

1. Taxpayers who are registered in one inspection, carry out economic activities or have objects of taxation in the territory of one or several other inspections.
2. Taxpayers who are registered in one inspection shall conduct economic transactions with individuals and legal entities registered in the territory of other inspections.
3. Taxpayers change the location (place of residence) and register with another tax inspectorate.

The exchange of information between tax authorities of the same level can be carried out on an ongoing basis in accordance with the normative documents of the central apparatus or offices, and also on an initiative basis. Currently, the indication of interaction with the territorial

bodies of the service (not for the purpose of detecting offenses) is contained only in the provisions on Interregional Inspections for the Federal District, on centralized data processing and on desk control [4]. A major achievement in the field of tax administration is the increase in the number of information resources of the Federal Tax Service, to which employees of individual inspections receive remote access [5]. However, in information resources and automatically accessible databases, not all tax-relevant information is accumulated.

In the process of conducting tax audits, there are often signs of tax violations in the activities of counterparties of the audited taxpayer who are registered with other inspections (for example, the issuing of an invoice to a taxpayer by a counterparty applying special tax regimes, the untimely signing of an act of acceptance of work performed etc.). We believe that it will be correct to stipulate in the provisions on inspections of the Federal Tax Service of Russia and the official regulations of inspection officers that they should notify motivated suspicions regarding violations by taxpayers of legislation on taxes and fees other inspections in which such payers are registered. Control over the execution of this duty can be carried out by the Office of the Federal Tax Service of Russia in the Federation, in particular, when considering the tax audit materials on the complaint of the taxpayer.

A promising direction is the interaction between the interregional inspectorates, specialized in the administration of large taxpayers by industry sector, and Interdistrict Inspectorate of the largest taxpayers, registered in the companies that make up the relevant industry. Inspectors of the first well-versed in the peculiarities of the process in the industry and it is used by enterprises for the purpose of tax evasion. Given that such tax schemes, as a rule, are replicated and at the same time the least amenable to detection, the transmission of information on the observed patterns and methods of detecting them employees of interregional inspection is extremely useful. For these purposes should be provided in the FTS orders at periodic seminars with the participation of interested inspectors, as well as maintaining a database of the most popular schemes of tax evasion in certain sectors of the economy.

Of particular importance is the interaction of territorial FTS information units with data centers created in the form of specialized inspection. Already, the federal center is accumulated: the information obtained from the registration authorities; Electronic copies of the documents submitted at the request of the taxpayer inspections and their counterparties; tax reports transmitted by the telecommunication channels; information about the direction and received by the taxpayer - physical persons tax notices [8, p. 36-38]. Data Center shall maintain more than 40 electronic information resources [9, p. 30] .

The transition to the functional principle of organization of tax inspection is one of the priorities of modernizing the tax service. In this connection it is necessary to support the proposals of the accumulation of all incoming information from taxpayers in the data center, without their initial recognition in the information resources of inspections based on the location of the taxpayer [10, p. 355]. The creation of such centers can: automate data processing; increase the availability of information for the departments of the tax service and taxpayers; specialized personnel of the territorial tax authorities on the interaction with taxpayers [5, p. 155].

Moreover, based on the specifics of the data center, it would be appropriate to take into account in their information from all external sources, including the information transmitted in a planned way by the public authorities [11, p. 256-257] . The answers to the requests coming from third-party bodies, in view of minimizing the timing of their delivery to the destination, it is advisable to pass the request on their subjects, which subsequently ensure their transmission to the data center. Of course, all information resources of the data center should have access to tax officials, which will require regulatory changes at the level of the Federal Tax Service of Russia Order [12, p. 29-32]. Direct use of electronic documents passing through the data center requires appropriate amendments to the Tax Code (regarding the scanned copies of paper documents). Currently, the tax authority is transferred to the inspection, send a request, the documents received from the counterparty of the taxpayer is forced together with their direction in the data center to send directly sent in paper form by mail [6].

Effective use of information resources for the analog bodies, their modernization and cohesion are the reserves of improvement of quality control work. On the use of electronic resources obligation should be expressly stated in the official regulations inspection staff. The official regulations of employees of departments of information required to establish the obligation to periodically (at least quarterly) conducting training workshops with the staff of inspections to which we could discuss changes to the databases. Similar activities can be carried out with the participation of the data center employees and other inspections using videoconferencing.

2.3. Regulation of information exchange between subdivisions of the territorial tax authority Tax Service of Russia. The need for information interaction of various departments of a tax inspection predetermines unity of purpose of its activities, tax technology work and community of taxpayers [4, p. 18].

60% of employees of tax authorities consider exchange of information between the various units of the tax authority unsatisfying. In practice there are cases where similar acts of taxpayers are qualified in different ways, depending on whether, for example, the control measures are carried out off-site department or field tax audits [7]. The foregoing demonstrates the need for consolidation at the level of the Federal Tax Service Order Russian duties on the interaction of the tax inspection units in the process of tax control measures, in particular the joint consultation and coordination of the adopted acts.

3. Information transfer procedure.

The procedure for exchange of information between the bodies of the tax administration is characterized by regulations which are not coordinated neither with the material standards, establishes the obligation of reporting units, nor with the emerging practice of information exchange between them.

The first circumstance is largely due to the mixing of the procedural rules in the text of the Tax Code and regulations. The Code, in our opinion should have fixed the rule on the implementation of the tax authorities of their duties in cooperation with other bodies of the tax administration, as well as with each other.

The current regulation includes a number of conflicts. In accordance with para. 3 Art. 93¹ (and Annex number 17 to the order of the Russian Federal Tax Service on May 2015 8 , № MMV-7-2/189 @) in the order of discovery of documents required to indicate during a tax control measures became necessary in the presentation of documents (information). However, the legislator did not consider that Art. 93¹ of the Tax Code allowed to request information outside tax audits. It would therefore be advisable to consolidate the Code obligation to indicate the tax control measures only in the instructions communicated in accordance with para. 1, Art. 93¹ of the Tax Code, and in relation to other details of the order to provide reference rules to orders of the Federal Tax Service of Russia.

We note here that the orders of the tax authorities require a thorough check of the completeness of reflection of the procedure of exchange of information between the tax authorities. The orders often do not pay attention to the terms of transmission of any information, which undoubtedly reduces the efficiency of the tax administration.

4. Responsibility for violation of the rules of information exchange.

With regard to the responsibility for violation of the rules of reporting tax officials to each other it is worth noting the following. Because not all the information which is the subject of an information exchange between tax authorities and serves the purpose of direct tax control, the level of social danger of the violation of the rules of such exchange can be called a lower in comparison with non-submission of information by public authorities or powerless subjects. Accordingly, a sufficient measure of the impact on the offender is a measure of disciplinary action (service) responsibility.

However, the object of the violation of rules of submission of information by one tax authority to another is the proper functioning of several divisions of Russian Federal Tax Service. Therefore, it seems reasonable to use the violator responsibility measures not by the

head of the tax authority where the first serves as the head of the Office of the Federal Tax Service of the RF subject or the head of Russian Federal Tax Service (depending on the level of interrelated entities).

5. Conclusions. Thus, communication of tax administration bodies, together with the general principles of information exchange must additionally be based on the principle of maximum accessibility of information for tax administration bodies. Information must be transmitted by officials of these bodies to each other through the use of the maximum number of forms of cooperation. It is not only the planned transfer of certain data, but also answers to requests; unification of the information used formats (in the future, if technically possible, integrated information system, which provides remote access to every employee of all departments); promotion of employees; coordination of control activities; joint seminars (conferences).

Security functions rules providing the exchange of information in the system of tax administration bodies will be fully realized only when, along with an indication of the type of information to be found who, in which body and in which order is obliged to transfer them, as well as what will be the responsible for the violation of established rules.

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