

COLLECTION OF DEBTS, NOT CONSIDERED IN THE TOTAL OBLIGATION OF A TAXPAYER – AN INDIVIDUAL**Imeda A. Tsindeliani¹, Evgeniya G. Vasilyeva²**¹ *Russian State University of Justice named after V.M. Lebedev, Moscow, Russia*² *North Caucasus Branch of the Russian State University of Justice named after V.M. Lebedev, Krasnodar, Russia***Article info**

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Subject. The authors characterized the reformed concept of “debt” by expanding its scope into the modern legal institution of “aggregate obligation”, establishing the specifics of its legal nature. The article examines current issues arising from the incorporation of debt not included in the aggregate obligation as a separate legal category. The legal nature of this debt is described in the context of the new concept of fulfilling aggregate obligations, highlighting individual aspects requiring improvement. Key aspects of the innovations introduced by Federal Laws No. 287-FZ and No. 425-FZ have been analysed.

The theoretical significance of this article is presented in the author’s vision of the theoretical aspects of “suspended debt”, its legal nature and its structure as an element of aggregate liability, which haven’t previously been considered by tax law science. The article touches upon a number of issues haven’t been regulated by current legislation and require special attention.

The purpose of this study is to understand theoretically a new digital phenomenon – the concept of “suspended debt” in tax law – as a structural element of the overall obligation, taking into account legislative amendments effective November 1, 2025, for judicial collection. Research methods: The leading method for investigating of the above issues is a formal legal approach. It was used to examine the main issues arising in the forced collection of debts not included in the overall liability.

Research results. This research article explores and details a number of legal issues. The authors argue their own point of view on the need of systematic approach to improving the institution under study, which is of comprehensive nature.

1. Introduction.

The development of the modern Russian legal system in the context of the large-scale digitalization, driven by the changes in the tax legislation and the transformation of tax relations, requires an effective approach to the law enforcement.

New digital solutions in the tax administration require special attention, as they influence the development of current legislation and the transformation of existing legal institutions. A new era has arrived - the era of digital economy, and the transformation of the legal system of the State as a whole [1. p.1]. This stage in the human development can safely be called the era of new technologies [2, p.5.]. The modern development of the Russian legislation on taxes and fees is decisively influenced by the significant number of the ever-increasing types and forms of information technologies applied to relations between taxpayers and tax authorities, as well as digital transformation of taxation, which entails the emergence of new tax relations [3, p.84].

Since 01.01.2023, a large scale reform has been implemented in the tax system of the Russian Federation – digital transformation in the field of tax administration, which provides for the introduction of new digital institutions, structures: a cumulative obligation – as a digital right of a taxpayer (hereinafter STA) [4,5], individual instruments, sub-institutions: a single tax account (hereinafter – STP) [6,7,8,9,10] the balance of the STA (negative, positive, zero), debt, etc. on the basis of Federal Law № 263 – FZ of 14.07.2022 – “On Amendments of Parts One and Two of the Tax Code of the Russian Federation”(hereinafter – Law№ 263 -FZ)¹. Federal Law № 263 – FZ) effectively introduced a new innovative model for fulfilling aggregate liability – digital liability (replacing the previous existing tax liability framework) – using mechanisms and tools such as Unified Taxpayer Tax (UTP) and the Unified Taxpayer Tax (UTP) balance [11]. Some authors believe that no significant reform of tax law institutions has occurred [12 – 17]. Many scholars have not still given due consideration to the issues of the tax law system and the Russian Federation tax system, due to the lack of proper systematicity in the emergence of new institutions in tax law.

Most of the scientific literature [18-26] lacks consistency with regard to the updated naming and formation of new digital institutions of aggregate liability, the United Taxpayer Tax (UTT), the Unified Taxpayer Tax (UTP) balance, and debt, as structural elements of aggregate liability, in the tax law system and in the Russian Federation tax system.

The emergence of new legal structures and institutions in tax law inevitably leads to the need to develop a new tax system in the Russian Federation, specifically a system of tax law, and the formation of new structural elements in financial and legal science [4, p. 22]. Currently, there is no uniform position on the characteristics of new tax law institutions, as many scholars are still rethinking legislative innovations. It seems appropriate to examine these issues, which require the most comprehensive research and enforcement.

The authors are convinced that the conversion of the reformed institution of tax liability and the compulsory collection procedure for individuals by expanding its content into a modern legal institution of “cumulative obligation”, as the basis for the public-law status of taxpayers, requires a more detailed and comprehensive study of tax law by the science of tax law, an updated approach within the framework of the adopted legal innovations, and the formation of new legal institutions and categories of tax law.

2. On the legal nature of debt not included in the total liability amount.

The most discussed and announced event of the outgoing year 2025 was the introduction on November 1, 2025 of a new procedure for debt collection from individuals who are not individual entrepreneurs (sole proprietors). This effectively became the next, consistent stage in the modernization of tax administration in the Russian Federation after the adoption of Federal Law № 263-FZ, which affected the forced collection of tax arrears from individuals. Throughout the entire period of the Russian Tax Code’s validity, such practice had never existed in the Russian Federation. Pursuant to Federal Law № 287-FZ of July 31, 2025, “On Amendments to Part One of the Tax Code of the Russian Federation” and the Federal Law “ On Enforcement Proceedings”

¹ Collection of Legislation of the Russian Federation. 2022. № 29 (Part II). Article 5230. Law Enforcement Review 2026, vol. 10, no. 1, pp. 64–73

(hereinafter, Law № 287-FZ)², since November 1, 2025, The Federal Tax Service of the Russian Federation has been authorized to write off debts that result in negative balance of the Unified Tax System (UTS) of individual taxpayers without recourse to court, subject to the relevant collection procedures and conditions. These amendments are based on the use of data from the taxpayer's UTS 9as a form of according) and are aimed at increasing the efficiency and speed of collection public payments, reducing the burden on the judicial system, and improving tax collection. This innovation, adopted to improve tax administration and expedite fiscal procedures, has given rise to a number of questions regarding the enforcement of the provisions of Clause 8, Article 48 of the Tax Code of the Russian Federation, and in fact, delegated to the tax authority the right to appeal to the court with an administrative claim for debt collection in the amount of amounts not taken into account in the aggregate liability in accordance with subparagraph 10¹ paragraph 5, subparagraphs 3 -1-3 paragraph 7 of Article 11 of the Tax Code of the Russian Federation.

The conducted analysis of the specified provisions of the Tax Code of the Russian Federation shows the following. In their law enforcement, a completely natural question arises – what will the tax authority collect in court from individual taxpayer from 01.11.2025: taxes, debts,(arrears), or arrears, with that structure, the procedure for its transformation, what is the legal nature of this institution, taking into account the digital institutions introduced on the basis of Law № 263-FZ: total liability, ENS,ENP (presented in the updated version in Art, 11 of the Tax Code of the Russian Federation)³, ENS balance, arrears (with a completely updated content, not identical to arrears); funds forming a positive balance of ENS, notification of the calculated amounts of taxes, insurance premiums; disposal (ownership of the taxpayer's funds) [8, p.199]. And subsequently, adjusted by Law № 287- FZ and Law №425-FZ, which affected their enforcement from 01.11.2025.

² Collection of Legislation of the Russian Legislation. 2025 № 31. Article 4641.

³The Article was introduced be Federal Law № Of July 14, 2022 (came into force on January 1, 2023).

New terms have received legislative approval – aggregate liability, arrears, and the negative balance of the Unified Tax System (UTS), which include all arrears, unpaid penalties, fines, interest, and tax amounts subject to refund. It is important to understand that, based on Federal Law № 263-FZ, the aggregate liability, which forms the balance of the taxpayer's UTS to the budget, has become the primary legal institution. Failure to fulfil the aggregate liability, even partially, will result in a debt in the form of a negative balance of the UTS. A negative balance is defined as the remaining account of the UTS less than the monetary value of the taxpayer's aggregate liability. The UTS balance is the difference between the total amount of the debt, its new elements, and the total amount of payments transferred to the UTS, taking into account the fulfilment of the aggregate liability [6, p.105]. A negative balance on the Unified Tax System (UTS) indicates the accumulation of arrears by the taxpayer, when serves as grounds for the application of compulsory collection procedures, taking into account the provisions of Articles 46, 48 and 76 of the Tax Code of the Russian Federation. The aggregate obligation and the debt are comparable and equivalent in content, given their structural elements set forth in Article 11.3 Of the Tax Code of the Russian Federation. The debt is always a negative balance on the UTS; it is equal to the amount of the negative balance on the UTS and includes one or more elements of the debt, including arrears.

The study also examines the concept of aggregate liability in the context o debt in the amount not included in it, taking into account legislative innovations effective November 1, 2025.

It should be noted that, effective September 1, 2026, subparagraph 12 of paragraph 5 of Article 11.3 of the Russian Federation will be amended (Federal Law № 425-FZ of November 28, 2025, “On Amendments to Parts One and Two of the Tax Code of the Russian Federation, certain Legislative Acts of the Russian Federation, and the Repeal of Legislative Acts (certain Legislative Acts) of the Russian Federation” – hereinafter, Law № 425- FZ), which will impact the relevance of maintaining a reliable balance on the Unified Tax System (UTS)

during the implementation of the forced debt collection procedure in 2026.

A precise and clear understanding about what kind of the debt (in paragraph 8 Article 48 of the Tax Code of the Russian Federation) as structural element of the aggregate obligation is been discussed referring to the judicial collection procedure, is of vital legal significance in upholding the rights and legitimate interests of taxpayers, taking into account the provisions of Part 3 of Article 57 of the Constitution of the Russian Federation. This study places particular emphasis on the legal nature of the described deb, which is subject to collection through the updated judicial procedure effective November 1. 2025.

With the introduction of Federal Law № 263-FZ, the key definitions of aggregate liability, unified payment terms (UPP), unified taxpayer's account, and debt were reflected in the provisions of Articles 11 and 11.3 of the Tax Code of the Russian Federation/ Their content, in the current context, didn't raise questions during law enforcement until the adoption of Federal Law №287-FZ, which amended the provisions of Clause 7 of Article 11.3 of the Tax Code of the Russian Federation and then supplemented them by Federal Law № 425- FZ. As a result of these amendments, effective November 1, 2025 questions arose regarding elements of debt not included in the aggregate liability. Difficulties in law enforcement arose due to the lack od legal provisions regulating their legal nature and, in fact, the very structure of the very structure of the updated taxpayer's account balance during judicial debt collection.

It should be noted that the implementation of the new tax compliance system has introduces changes to the concept of arrears and the term "debt", previously considered synonymous with them. In turn, the term "debt" (equal to the amount of the negative balance of the Unified Tax System) was for the first time in the version of Federal Law № 263-FZ. An analysis of the new term "debt" and definition of "arrears" provided in Article 11 of the Tax Code of the Russian Federation demonstrates that, under the current regulation, effective January 1, 2023, the concept of arrears is considered and applied in a limited manner as one of the elements of arrears that contribute to the overall liability and the negative balance of the Unified Tax System, respectively.

Despite the positive component in terms of improving the tax system of the Russian Federation, since 11/01/2025, the issue of the essence and legal nature of disputed debts has become relevant, requiring appropriate interpretation and attention from science and practice. Thus, as a result of the innovations, by simply listing in paragraph 7 of art. 11.3 of the Tax Code of the Russian Federation formulates a new legal institution, the content of which is not disclosed by the Tax Code of the Russian Federation, and therefore, after analyzing the mentioned legal norms, the question arises about the essence of the legal nature of this institution and the legality of its existence, in the aspect of the previously existing Law No. 263-FZ and the adopted Law No. 287-FZ and Law No. 425-FZ. The dissonance lies in the following.

From the analysis of the definition of total liability and debt from Clause 2 of Article 11 of the Tax Code of the Russian Federation, it follows that they are equivalent categories, so as a result of non-fulfillment of total debt, debt is formed in the form of a negative balance on the Unified Tax System. The elements and legal institutions that create debt, as well as balances on the Unified Tax System, defined by the Tax Code of the Russian Federation. As a result of the introduction of the Federal Law № 287-FZ, the debt structure has been supplemented with new elements - amounts not included in the total liability in accordance with subparagraphs 10 and 10.1 of paragraph 5, subparagraphs 2-3, 4, 5 and 6. of paragraph 7 of Article 113 of the Tax Code of the Russian Federation.

The structure of the total responsibility has remained unchanged. We believe it is possible to name it as a "disputed or conditional" debt that is not taken into account in the total obligation when determining its amount, a more correct term is tax accrual, taking into account the provisions of Article 52 of the Tax Code of the Russian Federation. Clause 5 of Article 11.3 of the Tax Code of the Russian Federation defines that an aggregate obligation formed and subject to account on the Unified Tax System of per the person specified in Clause 4 of Article 11.3 of the Tax Code of the Russian Federation.

To summarize, let us note. Initially, the aggregate liability is formed taking into account the provisions of Article 52 of the Tax Code of the Russian Federation in the form of accruals (for property taxes), or personal income tax. Accruals will become arrears, a structural element of debt only after non-payment of taxes, to which penalties will be added, taking into account Article 75 of the Tax Code of the Russian Federation. The accruals will transfer to the status of arrears (debt in the form of a negative balance on the Unified Tax System) in the absence of a dispute with the tax authority. If a dispute arises, all disputed accruals (defined by law as arrears) will not be taken into account when determining the amount of the total liability.

We believe that, in reality, a debt that is not included in the total liability is a full-fledged exception and is conditional in nature (the so-called "conditional, suspended debt"); it affects the amount of the total liability (initially, it is taken into account in the determination it (in the tax notice) and is subsequently reflected in the Unified Tax System in the case of the legality of collection in court).

Taking the above into account, under Federal Law № 287-FZ, tax authorities will be able to collect not only undisputed debt accrued when the unified tax system balance is negative, but also disputed debts that the legislator excluded from the aggregate liability. This will create confusion among taxpayers about what is being collected, as the the Tax Code of the Russian Federation does not regulate these issues, given the structure of the current aggregate liability in the context of the introduced digital solutions. Part 7 of Article 113 of the Tax Code of the Russian Federation establishes five categories of amounts not included in determining aggregate liability which raise questions in the interpretation of legal norms and require special scientific analysis.

Examining the issue of the legal nature of the disputed debt, it is possible to identify characteristic such as exclusivity and conditionality, thus, this tax phenomenon can be formulated as "conditional debt", since in fact it is not, in fact, part of the overall liability in the event of a dispute with the taxpayer, but may, in fact, affect the current balance of the unified tax system based on subsequent court decision in future. After the entry into force of the provisions of Federal

Law № 287-FZ and then Federal Law № 425-FZ, the problem of the legal nature of debt not included in the aggregate liability has seriously worsened, due to the fact that since 11/01/2025 the collection procedure has changed. Currently, it is possible to detail all the amounts of debts accumulated on the Unified Tax System balance only by submitting to the tax authority Form KND 11600082@ approved by Order of the Federal Tax Service of Russia dated 05.11.2024. However, such ambiguity regarding the nature of the accumulated debt suggests the need to amend the current Tax Code of the Russian Federation.

The existing contradiction demonstrates the lack of detailed definition of the "conditional debt", misleads not only taxpayers, but also government agencies, thereby confirming the need to make appropriate amendments to the Tax Code of the Russian Federation.

One of the most important steps has become Federal Law № 425-FZ, which clarified the provisions regarding debt to be temporarily excluded from the aggregate liability. Despite the need for more comprehensive changes in the Tax Code of the Russian Federation, Federal Law № 425-FZ demonstrates a positive trend, indicating the correct legislator's intentions o to expand the understanding of the legal nature of "conditional debt", without stopping there.

The study of the new digital phenomenon of "conditional debt" has revealed that its problem lies not only in the issue of transparency of its legal nature, but also in the inappropriate use of the term "debt" when describing it. According to the provisions of the Tax Code of the Russian Federation, when a debt - a negative balance of the Unified Tax System, starting from 11.01.2025, the tax authority, in accordance with Article 70 of the Tax Code of the Russian Federation, must send a request containing all the necessary information about the debt within a three-month period. A debtor who has not fulfilled a claim or has not objected in accordance with the established procedure receives a collection decision from the tax authority, after which it is placed in the register and then the collection occurs. From the analysis of the provisions of Articles 46, 69, 70 and 76 of the

Tax Code of the Russian Federation, there are no exceptions regarding "disputed" debt, which appears inappropriate and unreasonable in law enforcement. We believe it important to supplement the provisions of Articles 69 and 70 of the Tax Code of the Russian Federation, that if there is a dispute with the taxpayer within the established procedure, the claim is not made and the provisions of Article 46 and Article 76 of the Tax Code of the Russian Federation do not apply.

At the same time, we would like to draw your attention to the fact that the issuance of a claim under Article 70 of the Tax Code of the Russian Federation indicates the existence of a debt, which is necessarily included in the aggregate liability, which is immediately reflected in the balance of the Unified Tax System. In turn, "conditional debt" under Federal Law № 287-FZ does not apply to this and is disputed until the court decides its fate (by establishing that this is debt, and prior to that, it is a aggregate liability in the form of tax accruals. In fact, it may not turn out to be debt (after the court), and therefore we believe, that it is unacceptable to refer to it as debt from a legal point of view.

It is important to point out that new digital mechanisms allow tax authorities to artificially suspend the process of formation and influence of conditional debt on the overall liability for the Unified Tax System (UTS), because only after the court decision comes into force, the sign of conditionality of the disputed debt will be removed, and it will be included in the overall liability and reflected in the UTS balance as a negative debt. Until the end of the court dispute, the debt will not affect the UTS balance, which is a positive and constructive innovation for taxpayers. We are convinced that technical capabilities should not outpace the current legal regulation, much less create problems in law enforcement.

An analysis of the above indicates that the digitalization of tax legal relations has led to the emergence of new categories, forms and types of debts, which are not always unambiguously qualified as aggregate liabilities. We believe that in order to ensure legal certainty regarding the settlement of disputed debts, it is necessary to clearly formulate criteria for classifying such debts as elements of an aggregate liability, taking into account the provisions of Article 113 of the Tax Code of the Russian

Federation, and to prescribe mechanisms such as the Unified Taxpayer System (UTS) and the Unified Taxpayer Tax (UTP) for their exclusion.

Innovative changes in the tax payment system indicate the incompleteness of the current legal regulation. It seems appropriate for the legislator, together with relevant authorities, to develop innovations that describe not only the reasons for the exclusion of debt categories listed in Part 7 of Article 113 of the Tax Code of the Russian Federation, but also to regulate in detail their content in the structure of the aggregate liability in order to have a uniform legal understanding, its specifics, legal nature and to minimize the consequences associated with the unified tax system balance going negative. It seems advisable for the legislator to reconsider the terminology of the existence of debt that is not included in the aggregate liability, since the latter cannot be legally considered as a debt until it is recognized by a judicial authority, and therefore it is proposed to consider the possibility of naming it as a tax accrual, which is what the legislator himself uses in Law № 287-FZ for including it in the aggregate liability.

3. A new compulsory (judicial) procedure for collecting debts that are not included in the total liability of an individual

An analysis of the provisions of the Tax Code of the Russian Federation indicates that if an individual has a disputed debt, the tax authority applies to the court for recovery within the time limits and in the manner listed in paragraph 10 of Article 48 of the Tax Code of the Russian Federation: within 6 months, taking into account five cases, subject to the conditions and grounds listed in paragraphs 8 and 10 of Article 48 of the Tax Code of the Russian Federation. A claim for debt payment is not issued, since the debt is disputed, the penalties are not calculated, the balance of the Unified Tax System (UTS) will be adjusted and fully calculated after the court when the claim is satisfied, taking into account the current balance of the taxpayer's current UTS balance.

Describing the implementation of the new collection procedure, it should be noted that since 11.01.2025, the taxpayer has had the opportunity to object to the tax inspection's decision pre-trial by

requesting a recalculation,⁴ either in the form of a complaint or notification of disagreement with the decision of a higher tax authority. During the transitional period, the legislator provides guarantees for taxpayers in collecting debts accrued as of November 1, 2025, in accordance with the provisions of Article 3 of Federal Law № 287-FZ.

Thus, the algorithm of actions of the tax authority and the taxpayer in disputing the debt will be as follows. Upon receiving the notification (Article 52 of the Tax Code of the Russian Federation), the taxpayer may exercise the right to recalculate, having subsequently received a decision either on a recalculation or a refusal. In case of disagreement with it, a person may file a complaint within 30 days (clause 1, paragraph 8, Article 48 of the Tax Code of the Russian Federation), from the date of notification of the refusal to recalculate, in case of missing the deadline, attach a petition for its restoration (based on the results of which the tax authority is obliged to make a decision no later than three days). Please note that the legislator does not specify in subparagraphs 1 and 8 of Article 48 of the Tax Code of the Russian Federation which complaint a taxpayer can file under the provisions of Article 139 of the Tax Code or under Article 140.1 of the Tax Code of the Russian Federation, setting in Article 48 of the Tax Code an individual time limit for appeal – 30 days, different from the general time limit for appeal – 1 year. in Chapter 19 of the Tax Code of the Russian Federation, actually introducing a new type and subject of complaint. Considering the new subjects of the complaint listed on the basis of Chapters 19 and 20 of the Tax Code of the Russian Federation, it is necessary to talk about the possibility of filing a general complaint within 1 year, or within 30 days, as indicated in subparagraph 1, paragraph 8 of art. 48 of the Tax Code of the Russian Federation, which indicates inconsistencies and contradictions in legislation when reforming the compulsory collection procedure. The above will definitely cause confusion and questions about which method of protection to choose, which complaint to file. We believe it is

unacceptable to ignore this. Because in effect, paragraphs 1 and 8 of Article 48 of the Tax Code of the Russian Federation introduced a new type of complaint, with a new deadline not established by the provisions of Chapters 19 and 20 of the Tax Code of the Russian Federation.

An analysis of the provisions of subparagraph 2, paragraph 8, Article 48 of the Tax Code of the Russian Federation may further confuse the taxpayer, since it allows filing a complaint (appeal) based on the results of a tax audit, including a decision to cancel a decision to grant a tax deduction in whole or in part, without specifying a time limit for appeal. We believe that, in fact, the legislator uses the current mechanism for protecting the rights of taxpayers (an appeal or a general complaint without appropriate references to Chapters 19, 20 of the Tax Code of the Russian Federation) and does not personify the grounds. It is important to understand that there are no separate deadlines in subparagraph 2, paragraph 8 of Article 48 of the Tax Code of the Russian Federation for appeal indicates the need to be guided by the general provisions of Chapters 19 and 20 of the Tax Code of the Russian Federation, respectively, on the right and possibility of filing both an appeal (within 1 month) and a general complaint within 1 year, with a ban on filing a light complaint in a simplified manner (Article 140.1 of the Tax Code). The above will definitely cause difficulties in law enforcement for taxpayers.

Therefore, if there is a dispute with the tax authority, taking into account the provisions of paragraph 8 of Article 48 of the Tax Code of the Russian Federation for the application of recovery measures in respect of disputed debts, it is necessary to separate certain types of complaints and a certain procedure and time limit for applying to the court in order to comply with the pre-trial dispute settlement procedure. If there is a dispute with the taxpayer about the amount of debt that is not taken into account in the aggregate liability, the tax authority does not have the right to collect it indisputably, forcibly, but is obliged to file an administrative claim with the court as required by paragraphs 8 and 10 of Article 48 of the Tax Code of the Russian Federation in strict compliance with

⁴ Order of the Federal Tax Service of Russia dated September 3, 2024 № ED-7-21/697@approved the document forms.

the provisions of Chapter 32 of the Code of Administrative Procedure of the Russian Federation.

Among the legislative innovations regarding the compulsory collection procedure with respect to individuals, the provisions of paragraph 10 of Article 48 of the Tax Code of the Russian Federation should be noted. Thus, in the cases provided for in paragraph 8 of Article 48 of the Tax Code of the Russian Federation, the tax authority applies to the court with an administrative claim for debt collection within six months, taking into account the five cases listed in paragraph 10 of Article 48 of the Tax Code (counting from new documents introduced by the provisions of Article 48 of the Tax Code, serving as a pre-trial procedure for resolving a tax dispute.

The first case. The tax authority applies to the court within six months after the decision on the complaint (regarding recalculation of the tax notice), or from the date of the decision on the complaint against the notification of disagreement with the decision of a higher tax authority, provided that the amount of debt exceeds three thousand rubles.

The second case. The tax authority files a lawsuit within six months after the decision on the complaint (appeal) based on the results of the tax audit, including the decision to grant a tax deduction in whole or in part, provided that the amount of debt exceeds three thousand rubles.

The third case. From the date of exceeding the total amount of debt to be recovered in court, three thousand rubles. This case concerns the two cases listed above, when the total debt subject judicial recovery exceeds three thousand rubles.

The fourth case. This case completely concerns the conditions from the first case described above, with only one difference: it is possible to apply three years from the earliest date of the decision on the complaint, or notification of disagreement, provided that the total amount owed does not exceed three thousand rubles.

The fifth case. The last case specified in subparagraph 5, paragraph 10, Article 48 of the Tax Code of the Russian Federation applies to cases specified in the second case and provides for an appeal to the court only after three years from the earliest date of the tax authority's decision, provided that the total amount owed does not exceed three

thousand rubles.

It should be noted that the advisability of introducing 4th and 5th cases for filing a lawsuit seems very controversial, since if there is disagreement with the tax authority, a dispute about the law, it will be necessary to go to court only after three years, the amount of debt will not exceed three thousand rubles. Reducing court costs and expenses in order not to handle amounts up to three thousand rubles, it seems very vague to wait three years before going to court in a tax dispute. How justified and relevant the differences will be by that time and how effective it will be in resolving the tax dispute, is unclear.

4. Conclusions

The analysis of the above has shown that in the event of a dispute, an individual has certain guarantees of protection, since the debt is deducted from the Unified Tax System (UTS), but it remains part of the aggregate liability. If there is a dispute, the tax authority does not have the right to apply the new indisputable collection procedure established by Articles 48, 76 of the Tax Code of the Russian Federation. It is obligated to implement the new judicial procedure, effective from 11.01.2025. Since the debt will not be taken into account in the aggregate liability and will not be such, taking into account Article 11 of the Tax Code of the Russian Federation, without forming a negative balance of the UTS, absent from the aggregate liability on the UTS, which is suspended from collection. A claim for payment cannot be made against it, given the provisions of Articles 69 and 70 of the Tax Code of the Russian Federation, since in reality there is no debt on the UTS, and it is not reflected in the UTS balance. An analysis of the provisions of Article 11 of the Tax Code of the Russian Federation with the introduction of Federal Law № 287-FZ showed that there are no changes in Article 11, Article 113 of the Tax Code of the Russian Federation, the concept of debt (taking into account the change in its elemental composition), the concept of aggregate liability, their elemental composition has remained

unchanged. With the exception of one reservation regarding the aggregate liability - clause 7, subparagraphs 3.1 - 3.4 of Article 113 of the Tax Code of the Russian Federation, which does not take into account individual amounts when determining the amount of the aggregate liability.⁵ We are convinced of the need for a systematic approach to improving the institution under study, which has an integrated character [27]. The identified patterns and practical recommendations are aimed at improving the efficiency of tax administration in a dynamically developing digital environment in tax legal relations. The authors see a promising adjustment of the current legislation of the Russian Federation at this stage of development, taking into account the conducted scientific research. We believe that the legislator will pay attention to the shortcomings described above and to a number of innovative aspects for their proper enforcement.

⁶ Clause 7 is supplemented by subclauses 3.1 – 3.4 from November 1, 2025 – Federal Law of July 31, 202 – Federal Law of July 31, 2025 №287-FZ.

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