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TAX CONTROL IN THE FINANCIAL ACTIVITIES OF THE STATE: LIMITS AND LIMITATIONS

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The subject of this study is tax control as one of the key forms of financial control in public finance, including its traditional manifestations – tax audits – and its modern form – tax monitoring. Particular attention is paid to the legal foundations, procedural mechanisms, and regulatory dynamics of these instruments, as well as the contradictions between the state objectives of tax control and the rights of taxpayers.
The aim of the study is a systemic analysis of the legal regulation of tax control in Russia and the limits of such legal regulation.
The methodological basis of the study includes a comparative legal method (comparison of tax audits and monitoring), a formal legal method for identifying contradictions in legislation, and a systems approach for assessing the interaction of tax control institutions within the rule of law.
Main results. A clear understanding of the limitations and limits of legal regulation of tax control is essential for ensuring the effectiveness and legitimacy of tax control. Limitations and limits of legal regulation of tax control are two different concepts that must be clearly distinguished. Limitations in tax control are, rather, temporary and procedural measures introduced due to special circumstances. They do not completely suspend tax control, but merely modify procedures to make tax control more resilient to circumstances and crises. Limitations do not affect all tax control, but only certain aspects. Limits in tax control are the framework established by tax legislation (primarily the Tax Code of the Russian Federation). It can be said that the limits of legal regulation are stable frameworks, while limitations (as a supplement to limits) are more flexible tools within the established limits, changing individual rules for conducting tax control without affecting it entirely. For example, in certain cases, the deadlines established by Article 88 of the Tax Code are suspended but not cancelled, and exceptions ensure a balance between the interests of the state (budget revenues) and taxpayers (crisis support). Limits are permanent frameworks defined by the Tax Code, where tax control is autonomous from general laws. Research shows that restrictions apply within these limits without changing them: for example, deadlines are suspended, but the procedures and powers of control bodies remain in the Tax Code. In a form of tax control such as tax monitoring, expanding the powers of tax authorities cannot be justified solely by the goal of increasing the efficiency of tax and fee collection if it occurs outside a strict legal framework and without ensuring a balance with taxpayer rights. It seems that it is the limits of legal regulation, enshrined in legislation, that should determine where legitimate control ends and unjustified interference begins, so as not to undermine the trustworthy basis of tax monitoring.

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1. Introduction

State approaches to managing various spheres of public relations are gradually changing. This also affects the sphere of financial management, one of whose functions is control [1, p. 25]. Financial control is a complex and multifaceted legal institution, the effectiveness of whose legal regulation determines all public financial activity in the country. Historically, financial control was aimed at monitoring the legality and appropriateness of the use of public funds. In the pre-revolutionary period, the concept of financial control was absent from both legislation and scientific literature. Instead, the term "state control" was widely used, which denoted the procedure for verifying the implementation of a decision made by a government agency, or monitoring for the purpose of verification, as well as the institution (government agency) responsible for such verification [2, p. 84].

Over time, the scope of financial control's functionality expanded to include various types of control, including tax control. A significant number of scientific works have been devoted to issues of financial and tax control. These include the fundamental research of E. Yu. Gracheva [3], S. O. Shokhina [4] and other scholars.

Tax control occupies a special place in the financial control system, while also being a key area of public financial activity.

It is no coincidence that V.V. Kikavets and Yu.K. Tsaregradskaya refer to financial control as a type of public control [5, p. 87]. It is aimed at ensuring the completeness and timeliness of tax revenues to the budgets of the country's budgetary system. Scholars note: "The main objective of tax control is to ensure the economic security of the state" [6, p. 351]. This idea is confirmed in Decree of the President of the Russian Federation dated July 2, 2021, No. 400 "On the National Security Strategy of the Russian Federation," where improving the system of state control (supervision) in the sphere of economic activity is one of the key tasks in achieving the goals of ensuring Russia's economic security.

In today's environment, the legal regulation of tax control is gradually being transformed. Despite the obvious imperative nature of legal norms governing tax relations, a trend toward the emergence of a new form of tax control in tax legislation—tax monitoring—is evident. Its regulation, in our view, has a more flexible legal framework than that of other forms of tax control. Considering this aspect from a philosophical perspective, it can be noted that such changes reflect state policy aimed at fostering tax discipline in society. This is becoming especially relevant in the context of the development of the digital economy, which presents new challenges for the state, including the legal regulation of taxation in the digital environment and, consequently, the implementation of tax control in this area.

2. Tax Control in the Financial Control System

With its own purpose, content, and methods of implementation, tax control is an important element of public financial activity, ensuring compliance with tax and fee legislation.

The Tax Code of the Russian Federation (hereinafter referred to as the Tax Code) defines the concept of "tax control," which is expressed through the activities of authorized bodies monitoring compliance with tax and fee legislation in the manner established by the Tax Code (Part 1, Article 82 of the Tax Code).

In financial law, the concept of tax control is presented more broadly: an activity that includes not only ensuring compliance with tax and fee legislation, but also the accurate calculation, completeness, and timely payment of taxes and fees to the relevant budget, and, in cases stipulated by Russian legislation, the accurate calculation, completeness, and timely payment of other mandatory payments (fees, insurance premiums) to the relevant budget [7, p. 317].

According to A.I. According to Khudyakova, tax control involves auditing the implementation of such a direction of state financial activity as the collection of revenues used to form monetary funds that form part of the state financial system [8, p. 486]. E. Yu. Gracheva and E. D. Sokolov [9, p. 141] attribute tax control to general state financial control. Yu. A. Krokhina writes that tax control serves as a form of implementing the control function of taxes [10, p. 183].

Financial scholars devote their research to various aspects related to tax control: they focus on liability for violations of tax legislation [11]; examine the theoretical aspects of tax control [12], and point out the specifics of implementing a risk-based approach to tax control [13]. The topic of tax control in the digital economy (particularly in the field of non-cash payments) is becoming increasingly relevant [14].

Thus, the topic of tax control is not new to academic attention. However, in light of modern economic and technological trends, questions about the limits of legal regulation of tax relations and the need to establish them to ensure human rights as a fundamental political value of a modern state are becoming increasingly pressing. The need to build an effective legal framework that ensures a balance between the interests of the state and taxpayers is also increasing. It appears that this balance is the foundation of the legitimacy of the entire tax administration system.

Therefore, the problem of studying tax control through understanding the limits of its legal regulation is becoming increasingly clear.

In tax control, the limits of legal regulation can be defined through a system of external and internal frameworks, where external limits are determined by the framework established by the state in regulatory legal acts, regulating the institution of tax control as a whole and empowering competent authorities to change the conditions and procedures for its implementation. Internal limits, on the other hand, represent procedural aspects for specific areas of tax control and also consolidate the powers of the tax authorities implementing tax control.

It appears that the primary instrument for protecting the taxpayer's legitimate interests is the principles of tax law, which can fairly be considered the outer limits of the legal regulation of tax relations.

The institution of tax control occupies a special place in tax law, particularly in establishing the legal basis for its implementation. Consequently, its implementation may violate the rights of individuals or legal entities. However, tax legislation lacks a legally defined set of tax control principles. Nevertheless, this topic has received considerable attention in scholarship and is actively developing.

Thus, D.E. Nelyubin identifies three groups of principles for constructing a tax control system: principles of taxation, principles of interaction between tax system elements, and management principles [15, p. 9]. A.V. Bryzgalin identifies a number of principles for implementing tax control [16, pp. 47-58], and despite the absence of tax control principles in legislation, scholarship substantiates the existence of such principles. These principles are enshrined in various regulatory legal acts (in addition to the Tax Code of the Russian Federation) and judicial decisions [17, p. 1-264.]

In this regard, it can be noted that the implementation of tax control has its own framework, which in certain cases depends on external circumstances and government policy.

Let's take a look at Article 4 of the Tax Code of the Russian Federation (specifically, paragraph 1, clause 3), which enshrines the right of the Government of the Russian Federation to issue regulations during 2020, as well as 2022-2028, providing for the suspension, cancellation, or postponement of tax control measures, as well as the suspension of deadlines stipulated by the Tax Code of the Russian Federation, including the deadlines for scheduling (conducting) audits.

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For example, restrictions on conducting desk tax audits, established by a number of Government of the Russian Federation resolutions, will remain in effect in 2025.

It follows that the external limits of legal regulation of tax control are expressed not only in the Tax Code of the Russian Federation, which establishes the foundations for its implementation, but also in regulatory acts of government bodies adopted due to economic or political necessity, as well as in judicial decisions that clarify the essence of a particular legal norm governing tax relations and, in particular, tax control. Furthermore, while agreeing with the position that "tax control is primarily an activity carried out within the framework of tax procedural relations" [7, p. 318], the internal legal limits of tax control can be examined by understanding the procedural features of its implementation. Furthermore, understanding tax control within the context of internal legal limits is possible through examining the scope of the powers of tax authorities implementing tax control.

When reflecting on the procedural features of tax control, it is important to emphasize that it is implemented primarily through tax audits (office and on-site), as well as through an innovative approach – tax monitoring. Each type of audit has its own legal framework, which is expressed in the methods, timeframes, conditions, etc.

The procedure for conducting a desk tax audit is set out in Article 88 of the Tax Code of the Russian Federation and can be considered a more simplified type of tax control, as it is initiated automatically upon the taxpayer's submission of a tax return or calculation to the tax authority, and also because there is no need for a decision by the head of the tax authority to conduct such an audit. The procedure for recording the results of a desk audit is also simplified.

The internal limits for conducting desk audits include specific time periods, reporting forms and other documents related to the audit and the recording of its results, as well as the type of liability.

Researchers note that the following basic procedural guarantees are established when conducting tax audits of any type. These guarantees include the period of coverage of the taxpayer's activities – three calendar years; the conduct of the audit in the cases and according to the procedure stipulated by tax legislation; and the conduct of the audit only by tax authorities; During an audit, only those documents and circumstances relevant to the calculation and payment of taxes and fees are examined; tax authorities maintain tax secrecy regarding information obtained during the audit; and the taxpayer's right to review the audit results and submit reasoned objections [7, pp. 320-321].

It appears that the identified guarantees are similar to the principles of tax control. However, they are more specific and relate specifically to tax audits. Their analysis leads to the logical conclusion that these guarantees constitute the internal limits of the legal regulation of tax control conducted in the form of tax audits. However, it is important to note such an aspect as restrictions on conducting tax audits.

3. Limits and Restrictions on Tax Control: A Comparative Legal Aspect

As noted, in 2022 and 2024, the Russian Government introduced certain restrictions on desk tax audits by decree. These restrictions remain in effect today.

For example, in 2022, the Russian Government suspended tax audits stipulated by the Russian Tax Code (with the exception of certain tax audits conducted as part of tax audits of certain VAT, excise, and personal income tax returns with tax amounts "refundable" and "refundable") for mobilized individuals and extended the deadlines for them to submit tax returns. These restrictions apply throughout the entire period of service and until the 28th of the third month following the month in which partial mobilization ends.

In 2024, the Russian Government introduced support measures for organizations and individuals engaged in entrepreneurial activity in the border area of the Kursk Region or in areas where a counter-terrorism operation has been declared and a decision has been made to temporarily resettle residents of that area.

These support measures include extending tax payment deadlines and suspending on-site tax audits. Specifically, the period for conducting desk tax audits stipulated by Article 88 of the Russian Tax Code has been suspended for 24 months, with the exception of certain desk tax audits.

In retrospective analysis and looking back to 2020, when the government was taking measures to prevent the spread of coronavirus infection (COVID-19), it should be noted that by Decree of the Government of the Russian Federation No. 409 of 02.04.2020 "On measures to ensure sustainable economic development," it was decided to suspend until 30 June 2020 inclusive the issuance of decisions on conducting on-site (repeat on-site) tax audits, audits of the completeness of the calculation and payment of taxes in connection with transactions between related parties; conducting scheduled on-site (repeat on-site) tax audits, audits of the completeness of the calculation and payment of taxes in connection with transactions between related parties, as well as the passage of certain time periods stipulated by the Tax Code of the Russian Federation. Later, moratoriums on audits established by Russian Government Resolutions No. 336 of March 10, 2022, No. 1743 of October 1, 2022, and No. 402 of March 16, 2023 regarding scheduled control (supervisory) activities and scheduled audits, the organization and implementation of which are regulated by Federal Laws No. 248-FZ and No. 294-FZ, no longer apply to tax audits.

As noted in Letter No. 03-02-07/56732 of the Tax Policy Department of the Ministry of Finance of Russia dated June 15, 2022, "tax control, by virtue of Article 2 of the Tax Code of the Russian Federation, is subject to the legal regulation of tax and fee legislation. The grounds and procedures for conducting on-site tax audits as a form of tax control are regulated by the Tax Code of the Russian Federation. Therefore, no moratorium on on-site tax audits was imposed in 2022; conducting an on-site tax audit in 2022 is in accordance with current legislation."

Analyzing this example, it can be concluded that restrictions on tax control and the scope of legal regulation of tax control are two distinct legal concepts. Restrictions on tax control imply temporary or procedural restrictions that may be established due to specific circumstances (e.g., partial mobilization or a counter-terrorism operation in a particular territory).

In contrast, the scope of legal regulation of tax control defines the framework within which tax control is carried out, which is established by law. The fact that tax control is not subject to certain laws generally regulating state control (supervision) and municipal control in the Russian Federation (No. 248-FZ, No. 294-FZ) means that tax control has its own rules and procedures. The legal regulation of tax control has its own specific features that distinguish it from other types of state control. Furthermore, the fact that tax control is not subject to the general moratorium rules regarding state control established by the Government of the Russian Federation demonstrates that tax audits can be conducted even in cases where other types of audits are suspended. Moreover, tax control has its own procedures and deadlines that are not regulated by other laws.

This legal autonomy has made it not just a tool for identifying tax violations, but a permanent economic regulator: while other types of audits are suspended, tax audits continue, thereby ensuring a predictable flow of funds into the budgets of the Russian Federation's budget system.

To summarize, we can identify the characteristics of the limits of legal regulation of tax control and the characteristics of limitations on the implementation of tax control. The former include permanence, continuity of action, independence from general state control rules, and defined procedures and timeframes. The latter include its temporary nature, situational nature, exclusivity, and lack of influence on the basis of legal regulation of tax control.

4. Tax Monitoring and the Limits of Its Implementation

Current challenges to the Russian economy in the new context of sanctions pressure are driving the evolution of tax control into a hybrid "control and monitoring" system capable of preventing risks, not just recording tax violations. While at the initial stage of tax control development, the primary objective of tax authorities was to ensure tax collection and curb the negative trend of mass tax evasion [18, p. 3], the range of objectives is currently expanding: improving tax discipline within the country and ensuring the competitiveness of the Russian tax system relative to other countries is becoming increasingly important. This, in turn, can facilitate the attraction of foreign investment and maintain the tax burden at a level comparable to the best jurisdictions worldwide.

K.A. Ponomareva rightly points to the need to transform the essential approaches to the legal regulation of tax relations and neutralize the threats posed by international tax competition [19, p. 607].

Back in 2009, economic scientist A.S. Kizimov proposed the term "tax monitoring" in his dissertation [18, p. 4] as a specialized system for the ongoing observation, assessment, and forecasting of changes in the state's tax system. However, at that time, this remained only an academic concept. In November 2014, the same phrase was enshrined in law, but acquired a different meaning: as of January 1, 2016, tax monitoring became a practice of operational interaction between taxpayers and tax authorities, taking into account a high degree of transparency between them. It should be emphasized that such transparency is ensured by information interaction regulations, and if an organization fails to comply with these regulations, tax monitoring is terminated early (Article 105.28 of the Tax Code of the Russian Federation).

Tax monitoring is one form of tax control, its "new reality, meeting the needs of the digital world" [20, p. 50]. In academic works, it is called "an innovative method of tax administration" [21, p. 133]. M.R. Dzagoeva rightly noted: "The main task that needed to be addressed during the implementation of this concept was to ensure that the tax control mechanism in the Russian Federation embarked on a path of sustainable digitalization" [21, p. 581]. A similar viewpoint is expressed by I.A. Tsindeliani, T.A. Guseva, and A.V. Izotov: "Legal relations in the area of tax control are actively developing due to the evolutionary improvement of digital technologies" [23, p. 78].

An important feature of tax monitoring is the taxpayer's voluntary provision of access to accounting and tax records (information) to the tax authority, disclosing information and the existing internal control system for the accuracy of calculation, completeness, and timeliness of payment of taxes and fees. In turn, the tax authority verifies the accuracy and timeliness of the taxpayer's business transactions for tax purposes in real time, alerting the taxpayer to any identified violations and communicating its position on contentious tax matters.

If the tax authority discovers discrepancies between the information provided by the taxpayer, or if there are inconsistencies between the information provided by the organization and the information held by the tax authority, the tax authority requests an explanation or correction from the taxpayer. If the explanations are inappropriate, incomplete, or missing, the tax authority issues a reasoned opinion.

Tax monitoring applies to a limited group of taxpayers, as defined in Article 105.26 of the Tax Code of the Russian Federation.

Comparing forms of tax control, particularly tax monitoring and tax audits, it can be noted that while they are clearly distinct, they also share certain similarities. It is worth considering that the balance between optional and mandatory methods of legal regulation of tax control in relation to taxpayers is of significant importance.

Tax monitoring exempts organizations from on-site desk audits (as follows from paragraph 1.1 of Article 88, paragraph 5.1 of Article 89, and paragraph 4.1 of Article 89.1 of the Tax Code of the Russian Federation), but retains the tax authority's ability to verify the completeness and timeliness of the calculation (payment) of taxes and fees.

Thus, unlike traditional audits, tax monitoring is not accompanied by desk or on-site audits in the classical sense, which provides the taxpayer organization with a certain degree of stability. However, such stability does not mean complete exemption from liability. V.V. Gromov rightly points out that tax monitoring, in its own regulation, has weaknesses and gaps that hinder the formation of a predictable and stable tax environment for organizations' activities [24, p. 48].

Tax legislation is gradually changing toward strengthening tax control in tax monitoring. Effective January 1, 2026, amendments were made to the Tax Code of the Russian Federation, allowing tax authorities to inspect the premises of the taxpayer being monitored during tax monitoring. According to the explanatory note to bill No. 1026190-8, this measure is intended to be applied when a taxpayer is found to have committed a violation of the law.

This marks a shift from a discretionary model of interaction between tax authorities and taxpayers, based on dialogue, voluntary disclosure, and trust, to a more imperative one, where monitoring takes on elements of coercive intervention, even within the so-called preventative mechanism.

This shift raises the question of the legal framework's limits on the legal regulation of tax monitoring. While tax monitoring was originally conceived as a tool to reduce administrative burdens and increase transparency in business operations for large businesses, expanding tax authorities' powers to include inspections of premises and document seizures risks turning tax monitoring into a covert form of on-site audit, depriving it of its original legitimacy as a tool for trust-based interaction.

In this regard, we emphasize that the further development of tax monitoring requires not only its legal improvement but also a rethinking of the limits of permissible state intervention in the business activities of legal entities.

5. Conclusion

To summarize the above, it should be noted that limitations and limits of legal regulation of tax control are two different concepts that must be clearly distinguished. Limitations in tax control are, rather, temporary and procedural measures introduced due to special circumstances. They do not completely suspend tax control, but merely modify procedures to make tax control more resilient to circumstances and crises. Limitations do not affect all tax control, but only certain aspects.

Limits in tax control are the framework established by tax legislation (primarily the Tax Code of the Russian Federation). It can be said that the limits of legal regulation are stable frameworks, while limitations (as a supplement to limits) are more flexible tools within the established limits, changing individual rules for tax control without affecting it entirely. In this regard, the characteristics of the limits of legal regulation of tax control and the characteristics of limitations on tax

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control are distinguishable. The first include permanence, continuity of operation, autonomy from general state control rules, and defined procedures and deadlines. The second include temporary nature, situational nature, exclusivity, and lack of influence on the legal basis of tax control regulation.

The study shows that restrictions operate within the limits, without changing them: for example, deadlines are suspended, but the procedures and powers of control bodies remain in the Tax Code of the Russian Federation.

In a form of tax control such as tax monitoring, expanding the powers of tax authorities cannot be justified solely by the goal of increasing the efficiency of tax and fee collection if this occurs outside a strict legal framework and without ensuring a balance with taxpayers' rights. It is believed that the limits of legal regulation, enshrined in legislation, should determine where legitimate control ends and unjustified interference begins, so as not to undermine the trust-based foundation of tax monitoring.

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