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THE SPECIFICS OF EVIDENCE IN THE TAX PROCESS

Irina V. Glazunova
Dostoevsky Omsk State University, Omsk, Russia

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The subject of the article is peculiarities of evidence in the tax process.
The main purpose of the article is to identify the existence or absence of specifics of evidence in the tax process.
The description of the problem field. Each stage of the tax process is accompanied by tax authorities issuing tax legal acts; it requires them to obtain the necessary evidence. At the same time, theorists of tax procedural relations seek to circumvent the issue of the nature of tax procedural evidence. Some researchers believe that the theory of evidence, which formed the interdisciplinary institute of evidence, can eliminate the need for a theoretical definition of the tax evidence, but this is difficult to agree with, since tax evidence has specific features that determines the need of its independent research.
The description of methodology. The author uses analysis, synthesis, comparison, interpretation of legal acts, economic approach as well as the dialectic and formal-legal methods. The main results and scope of their application. Evidence in the tax process is information about facts that are relevant to the adoption of a certain decision by the authorized subject of the tax process. Evidence must be obtained from acceptable and reliable sources and investigated in compliance with the procedure established by law.
It seems possible to set the list of evidence in the tax process legislation as follows: an oral explanation of the subject of the tax process or his representative; witness testimony; conclusion and testimony of an expert or specialist; written evidence; a protocol of a procedural action; material evidence; photo, video or audio materials.
The evaluation of evidence by an authorized entity includes its consideration for relevance, admissibility, sufficiency and reliability. Only if the evidence meets the above criteria it will have probative value in a specific procedural situation.
Conclusions. The purpose of the proof sets the maximum importance and its systemic significance for the entire tax process, since evidence-based knowledge traditionally appears to be the main supporting structure of the law enforcement process, in particular, evidence create the basis for its motives and conclusions. Accurate and objective establishment of factual circumstances of tax case is impossible without proper evidence. The main proper- ties of evidence are relevance, admissibility, sufficiency and reliability.

ISSN 2542-1514

1. Introduction

Despite [redacted] fact that [redacted] interest of modern legal science to [redacted] process was identified after the adoption of part one of the Tax Code of the Russian Federation (hereinafter the Tax Code of the Russian Federation), the legal doctrine still lacks a universally recognized definition of the tax process, its place in the system of financial and tax law [redacted] defined, there is no clearly regulated [redacted] of tax procedural proof. Meanwhile, proof is one of the central elements of any jurisdictional activity [1, p. 69], including the proceedings on a tax offense.

The doctrine of financial and tax law [redacted] the peculiarity of tax [redacted] evidence, [redacted] relevance, admissibility, sufficiency and reliability of [redacted] [2, p. 13; 3], however, the issues of [redacted] special form of evidence and proof in the tax process are not directly and comprehensively addressed, probably because the [redacted] ambiguous perception of the tax process [redacted] seen as a priority (for example, [redacted] tax process, many seek to consider only the proceedings in cases of tax [redacted] (see, for example: [4, p. 4])). The polarity of the opinions of experts studying the formation of the tax process does not contribute to the development of its final and theoretically recognized content, the definition of its true position in the structure of the financial and legal segment of Russian law [5, p. 4; 6, p. 5[redacted] 58; 7, p. 92-93].

Theoretical and normative uncertainty [redacted] as to the [redacted] issues in tax legal relations creates the risk of incomplete protection of the interests of [redacted] participants of tax process, creates conditions for the abuse of authority power of its participants, which ultimately determines the relevance and necessity of studies on the [redacted] application of evidence theory in the activities of [redacted] develop new methods, tools and [redacted] effective evidence and [redacted] regulatory changes. The actualization of the problem is supported by the annual growth of disputes on the evaluation of evidence obtained by tax authorities and put them in the basis of their decisions, the diversity and originality of judicial and administrative practice, as well as the systematic theoretical [redacted] field of evidence in tax procedural activities.

In this regard, the purpose of our study is to identify the specifics of evidence in the tax process.

The overall goal involves a number of specific tasks:

- definition of the concept, functions and meaning of tax procedural evidence;
- identification of the main properties of evidence in the tax process;
- determination of the system of evidence in the tax process.

2. The concept and significance of evidence in the tax process

Each stage of the tax process, as [redacted] the theoretical and practical [redacted] of tax authorities is accompanied by the issuance of individual tax legal acts [redacted] order (the requirement to pay tax, collection, insurance premium, penalty, penalty or fine, the decision to attract [redacted] to prosecute, the decision to recover [redacted] the expense of money (other) [redacted], on the eve of the [redacted] decision, the necessary information [redacted] certain circumstances that became the basis [redacted] such a decision. It is upon examination of [redacted] information that the authorized official of the tax authority assesses it for its compliance with the actual circumstances, as well as for the possibility of considering this information as a sufficient and exhaustive basis for making a legally significant decision.

The given thesis allows to consider such information evidentiary, however the tax legal doctrine often disagrees in opinion on whether it is necessary to consider any information which is the basis for acceptance of the intermediate or final procedural decision, the proof [8, p. 8[redacted]] or the last can be recognized only essential data [9, p. 93]? Many scientists of tax-procedural relations tend to avoid the question of the nature of tax [redacted] evidence, initially resorting to the consideration of private moments of the tax process [redacted].

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2019. Т. 3, № 4. С. 63–

ISSN 2658-4050

research approach is partly justified, since [redacted] is no definitely developed, even [redacted] unified [redacted] on tax procedural evidence. [redacted] by [redacted] A. Slesarev, the term "proof" and words [redacted] from it are used in the Tax Code only five Articles (clause 1, Article 40, paragraph 4, [redacted] of Article [redacted], paragraph 7, Article [redacted] 4, paragraph [redacted] Article 108, sub. 1, 2 item [redacted] [4, p. 3]. [redacted] the same time the legislator [redacted] the code with confidence in evidence or common knowledge of this concept. Hence the inaccuracy of determining the tax on legally significant facts necessary, in particular, to resolve cases on tax violations, incomplete research of circumstances of the case and failure to take all necessary measures for [redacted] evidence are a consequence of the existence of such a legal and definitional gap.

However, some representatives of financial and legal science believe that the theory of evidence and proof, which formed an inter-sectoral institute of evidentiary law, can [redacted] the need for a theoretical [redacted] legal evidentiary Institute [redacted] it is [redacted] to agree with this, since [redacted] and [redacted] evidence used in it have [redacted] features and [redacted] carefully identified [redacted] "twins" in other [redacted] of legal [redacted] and legislation [11, p. 10]. The presence of the tax and legal industry's own evidentiary [redacted] and its usefulness, in our opinion, can testify not only to the degree of its procedural [redacted] development, but also in some way [redacted] sectoral independence along [redacted] method and functions of this set [redacted] financial and legal norms.

[redacted] in a [redacted] sense is called the [redacted] of truth, that is, the correspondence between the statement [redacted] and reality [12, p. 79]. [redacted] procedural aspect [redacted] civil, arbitration, administrative [redacted] proceedings), evidence should be [redacted] as a means of obtaining by the court [redacted] knowledge of the facts relevant to the [redacted] "data on the facts (is equal-the [redacted] possessing property of relativity, [redacted] to confirm the circumstances having value [redacted] of judicial case [redacted] in the procedural form provided by the law, received and investigated in the order strictly established by the procedural law" [14, p. 310; 15, p. 10]. At the same time, some doctrinal representatives considered evidence both as a [redacted] [16, p. 10] and as a phenomenon [redacted] nature (an evidentiary fact and [redacted] evidence) [17, p. 187].

Based on [redacted] practices, [redacted] nature of [redacted] evidence, [redacted] in the tax process [redacted] the information on facts [redacted] law for adoption by an authorized [redacted] of the tax process-specific solution [redacted] valid and reliable sources and investigated [redacted] of strict compliance with statutory [redacted] order. The proposed version of the [redacted] allows us to identify the following [redacted] of evidence in the tax process:

1. It has administrative and judicial [redacted] nature. Tax procedural [redacted] are defining data in the majority of [redacted] relations of the administrative order [redacted] various stages of the tax process [redacted] form of law enforcement, [redacted] to obtain and study evidence.

2. [redacted] decision-making by a special subject [redacted] the authorized tax authority. It is based [redacted] evidence that the competent official of the tax authority makes a procedurally significant decision of an intermediate or final nature.

3. Contains information about the fact, directly or indirectly in contact with the financial and economic [redacted] public legal entities and economic agents. [redacted] general economic nature of the relevant [redacted] tax procedural evidence involves affecting the scope of acts of financial and economic life and related phenomena, establishing the truth, mainly related to the public financial area.

4. It has a fiscal and target orientation. Evidence shall be subject to collection, research and evaluation to establish legally significant circumstances and [redacted] specific individual tax legal act based on [redacted] their identification for the purpose [redacted] (ascertaining the performance [redacted] bringing to responsibility) directly [redacted] indirectly to ensure fiscal and public interests in the performance of [redacted] taxpayer (payer of the fee) of his tax duty [redacted]

[redacted]SN 2542-1514

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[redacted] received from a [redacted] carriers a [redacted] of a [redacted] and legal nature. [redacted] carriers may be subjects of the tax process-individuals (taxpayer, [redacted], expert and others), written documents, objects of [redacted] and liab[redacted].

6. [redacted] receipt, research and evaluation a[redacted] and legal regulation [redacted] which [redacted] as an integral [redacted] of evidentiary activity. Actions on collecting, research [redacted] evaluation of evidence shall be subject [redacted] by authorized entities only in accordance with the norms of tax legislation. Data on the facts received in violation of the procedural form do not have the force of proof and should [redacted] be recognized as such [18, p.13].

Despite the presence of features, the general functions of evidence in the tax process do not differ from the directions of [redacted] developed by the theory of evidentiary law. As an integral condition of procedural and cognitive activity, proof performs three main functions [12, p. 88]: information accumulation (an intermediate element in the chain "goal – proof – result"), reflective information [redacted] of facts of real reality) and [redacted] means of substantiating conclusions when making a decision. The [redacted] evidence in the tax process is [redacted] established form, perceived as [redacted] number of procedural branches of law.

It is expedient to speak about the significance of tax procedural evidence in the scope of the entire procedural aspect of tax law since the evidence acts as the core of the entire tax process. The existence of cross-sectoral doctrine of evidence in itself speaks of the universal recognition in [redacted] of industry affiliation) of [redacted] of evidence as a legal [redacted] establishing circumstances. [redacted] of proofs [redacted] of the tax law [redacted] the existence / [redacted] of this [redacted] accordance with the greatest possible accuracy.

In order to study the value of multidirectional use of evidentiary tools, it is necessary to consider the function [redacted] procedural evidence, clearly [redacted] practical meaning, which [redacted]. Evidence in the tax process is the quintessence of a complex of procedural information necessary for making procedural decisions, the fundamental beginning of procedural and cognitive activity, the absence of which is completely unnatural structure of the modern jurisdiction [redacted].

3. The [redacted] in the tax process

Information about the facts of tax and legal significance is diverse, can be contained in various sources, have a material and ideal form (from the point of view of the substance), be [redacted] and [redacted] conventional. The reduction of evidence into a [redacted] system is of great not only [redacted] but also practical importance. It is now, in the [redacted] of legislative unsettled evidence from the [redacted] of their formal classification of the [redacted] of systematization of evidence acquires a [redacted] different level of relevance. First of all, this is due to the existence of great practical difficulties in the work of tax authorities due to the lack of an exhaustive list of evidence inherent in tax procedural activities.

Any evidence recognized by procedural [redacted] as such must have a certain procedural form, which acts as an indicator of the "evidentiary [redacted]" of information in a particular form of jurisdictional process, an indicator of its "evidentiary nature" [redacted]. The procedural form of evidence [redacted] by the law, thus dividing the evidence [redacted] into procedural, having a procedural form established by law, and non-procedural, the first of which will have evidentiary force [redacted] in a particular process. Two traditional branches of procedural science (criminal and civil procedure) persistently engaged in the classification of evidence leave behind the tax process as a young and absolutely imperfect systemic phenomenon in domestic jurisprudence, so the tools [redacted] tested by them are taken as a basis [redacted] like" industries, including the tax [redacted].

Currently, the [redacted] legislation provides for the following [redacted] types of evidence (means of proof): explanation of the

ISSN 2658-4050

person involved in the case; testimony of the suspect (accused); testimony of the victim; testimony of a witness; written evidence, including the Protocol of the investigative (judicial) action; physical evidence; conclusion and testimony of an expert; conclusion and testimony (consultation) of a specialist; other document or material (photo, [illegible] material); indication of special technical means (measuring device).

At the same time, the legislation of the Russian Federation on taxes and fees goes its own way and mentions only some means of proof from the [illegible] list, limiting their appearance in the tax [illegible] adhering to the concept of "limited" [illegible]. In the generalized version the means of [illegible] today by the tax legislation, [illegible] representation, look as follows:

1) written explanation of the payer (clause [illegible] Article 88 of the Tax Code);

2) explanation of the person held liable for committing a tax offence (clause 7 of Article 101.4 of the Tax Code);

3) the testimony of a witness, including the result of a "survey" of a specialist (Article 90, paragraph 3 of Article 96 of the Tax Code);

4) tax declaration, calculation of fee, calculation of advance payment (Art. 80-81 of the Tax Code);

5) the document on the fact of financial and economic life of the payer (tax agent) having value for tax control (Art. 93, 93.1, 94 of the Tax Code of the Russian Federation);

6) [illegible] (material object) related to the [illegible] control (Article 94 of the Tax Code);

7) expert opinion (p. 8-9 of Article 95 of the Tax Code);

8) materials of tax audit, including the requirement to provide explanations, the requirement to provide documents (information), the call notification to the tax authority, notice of the time and place of consideration of materials of check, [illegible] of the results of field tax [illegible] obstruction of access to the [illegible] (item 3 of Article 91 of the Tax Code), [illegible] of detecting (identifying) evidence [illegible] (Article 101.4 of the Tax Code), [illegible] of the joint reconciliation of taxes paid (paragraph 4 of Article 78 of the Tax Code);

9) a written objection submitted [illegible] in two forms: a written objection under the [illegible] act (paragraph 1 of Article 100 [illegible]) [illegible] a written objection of a person held liable for committing a tax offense (paragraph 7 of Article 101.4 of the Tax Code);

10) Protocol on the [illegible] procedure for the implementation of tax [illegible] 99 of the Tax Code);

11) results of public operational-search actions received and issued in compliance with the requirements of the law.

The generalized analysis of the stated set of means of proof shows its disorder and non-[illegible] (absence of the accurate list of the proofs classified on sources), excessive particularity (technical and normative specificity in definition of types of means of proof applied at production of control actions), and also limitation of volume (coverage) of tax process (proofs are applicable only in the plane of tax control). The latter is a consequence of the author's unresolved question about the structure of the tax process, the penultimate-a consequence of the latter, and the disorder and inconsistency of evidence-a consequence of the penultimate.

Deprivation of the tax process is regulated by a certain (legally stipulated) possibility of using as evidence of technical means of audio, video and photography, allowing in practice [illegible] significant number of questions, expert testimony, and expert opinions, as well as independently significant his explanations speaks not only about the imperfection of the existing" system" of evidence, but also shortsightedness, irrelevance of the behavior of the legislator in relation to the tax procedural norms. In spite of the fact that the proof is an aid of competitiveness which is not inherent in tax process at the present stage of its development, on it as the most important and the first tool of procedural activity, all process, its each procedure, each separate production and procedural action is obliged to be focused.

Therefore, it is possible [illegible] and systematize at its own [illegible] proof to be used in the tax [illegible] the evidence already [illegible] of exclusive [illegible] 1) oral explanation (explanation) of [illegible] controlled

ISSN 2542-1514

subject of the tax process (payer, tax agent) or his representative; 2) testimony of a witness; 3) conclusion and testimony of an expert; 4) [redacted] testimony of a specialist; 5) [redacted] evidence [redacted] including tax [redacted] calculation [redacted] fee, [redacted] document on the [redacted] and economic life, which is [redacted] a procedural decision, tax [redacted] ation (application, [redacted] petition, [redacted] procedural action; 6) [redacted] object, which is important [redacted] procedural decision); 7) photo, video or audio material, which is important for making a procedural decision.

The above list, in our opinion, fully reflects the possibility of implementing evidentiary tools in the tax process and can be one of the options proposed for the formal consolidation in the Tax Code of the list of evidence.

Having great importance for the study of the nature of evidence, their classification as a set of logical operations for the division of evidence into species (subspecies) because of the versatility of this legal category allows a comprehensive study of their similarities, differences, shortcomings and advantages, revealed when comparing elements. In this regard, it would seem fair and expedient to [redacted] the means of proof currently enshrined in the Tax Code in order to fully form [redacted] overall [redacted] of the current results of the development of the evidentiary aspect of tax legislation. [redacted] it, being based on the [redacted] classification of proofs already [redacted] by the doctrine [12, p. 106-109].

By the nature [redacted] between the content of the [redacted] straight and [redacted] documen[redacted] of the [redacted] objects [redacted] and the second-in [redacted] suggesting the [redacted] conclusions of the specialist [redacted] fact. The use of the latter lengthens the path of proof, does not create a solid platform for the adoption of the only possible procedural decision. According to the process of forming the content of evidence are divided into initial (witness testimony) and derivative (expert opinion). The law assumes the duty of the subject of proof to seek to collect the original [redacted] of distrust of the derivative [redacted] has a [redacted] force.

According to the source, [redacted] distinguish between personal [redacted] testimony, oral explanation of the [redacted] material (various documents, objects and materials) and mixed (expert opinion) [19, p. 177, 179]. In relation to the [redacted] of tax offenses in this side view, you can [redacted] evidence for the prosecution" ([redacted] acting facts testifying to the tax offense) and evidence of "protection" (written objection involved the tax liability of persons) [2[redacted]].

[redacted] Specifics of evidence in the tax process

A kind of "filter" and "threshold" [redacted] in the process of using evidence as a tool of [redacted] proof are the actions of the [redacted] to recognize the evidence as [redacted] its consideration for relevance (in [redacted] important for making [redacted] decision), admissibility (from the [redacted] procedural form established [redacted] in terms of completeness of [redacted] information) and reliability (in [redacted] known truths). Only if the evidence [redacted] the listed criteria will it have [redacted] particular procedural situation. Hence, the volume of evidentiary material depends on the [redacted] information about the facts that meet such requirements [21, p. 58].

Relevance. This property is called a measure that determines the use in a particular procedural situation only necessary in its content of evidence; [redacted] relationship between the content of the evidence and the actual circumstances included in the subject of procedural knowledge [12, p. 125], which is expressed in the meaning of this evidence for making a certain decision. Relevance is recognized as a feature of evidence, identified in the first place, since the decision on the need [redacted] involving evidence in the process can provide for the continuation of the [redacted] [22, p. 58]. Thus, the [redacted] not only as a property (feature) of [redacted], but also the

ISSN 2658-4050

conditions of admission of information to the process and the rules of conduct of the court.

The civil procedure code of the Russian Federation (hereinafter – the CPC of the Russian Federation) treats the sign of reliability very succinctly, emphasizing the judicial priority in addressing the issue of [redacted] as well as [redacted] in the form of a defining hypostasis "value for consideration of the case" (Art. [redacted] of the CPC of the [redacted]. The arbitration procedural code of the Russian Federation [redacted] instead of "meaning" declares "[redacted]" in a certain way synonymous, somewhat [redacted] limits of relevance: the court does not accept written requests for support of [redacted] in the case, documents on the [redacted] assessment of their activities, other documents that are not relevant to the establishment of the circumstances of the case (Article [redacted]). At the same time, the relevance [redacted] in a particular procedural situation [redacted] by the evaluation judgment [redacted] person, formed on an objective [redacted] of the relevance of the evidence takes place in two steps: determining relevance to the "case" illuminated proof of the fact; the definition of the ability to confirm / refute the content of the evidence attributable to the "case" of the facts [12, p. 125].

The category of reliability of evidence is not alien to the current procedural norms of tax legislation. For example, the Tax Code talks about the possibility of interrogation as a witness only of the person who has the information about circumstances of relevance for tax control; the possibility of inspection in order to ascertain the circumstances relevant to the completeness check; of the expert in determining relevant circumstances [redacted] about which he had questions, [redacted] conclusions about these circumstances [redacted] opinion (p. 1 Article 90, paragraph [redacted] 92, paragraph 8 Article 95 of the Tax Code).

However, the non-disclosure of relevance as a universal requirement and mandatory property to all types of evidence used in tax-procedural activities, constrains the improvement of the evidentiary [redacted] with other designated shortcomings.

Sufficiency. The completeness of the procedural knowledge of the relevant circumstances is inevitably associated with the [redacted] necessary evidence (on the one hand) [redacted] exclusion (on the other hand) of excessive and "cluttering" evidentiary information. Precisely in the second lies the crux of the sufficiency categories, denoting borders the aggregate data, expedited evidentiary force, with hand the reverse of relativity.

So, the requirement [redacted] submitted to the grounds of the seizure of documents and withdrawal of documents (their originals) including the assumptions that the documents (their originals), evidence of [redacted] of the offenses can be destroyed, [redacted], changed, corrected, or replaced (paragraph 1 [redacted] 93, section 8, Article 94 of the Tax Code); the grounds for the adoption of interim measures – the presence of assumptions about what the rejection of these measures can complicate or make impossible further execution of such decision and (or) recovery (clause 10, Article 101 of the Tax Code); grounds for suspending the execution of the appealed act (action) – the presence of assumptions that the said act (action) does not comply with the law (paragraph 5 Article 138 of the Tax Code); the use of a [redacted] changing the term of payment of tax (fee) – the presence of assumptions that [redacted] person will use such a change to [redacted] subject to taxation or is going to leave the Russian Federation for permanent residence (pp. 3 p. 1 Article 62 of the Tax Code); the grounds of granting a delay (installment) payment of tax (fee) the assumptions that the possibility of payment will occur during the period for which it is provided (paragraph 2 [redacted] 64 of the Tax Code); the grounds for the [redacted] property – the presence of assumptions about [redacted] the person will take steps to conceal himself or his property (paragraph [redacted] Article 77 of the Tax Code).

Law enforcement practice [redacted] concretizes and, sometimes, independently [redacted] its guidelines of sufficiency. For example, [redacted] of documents on the transaction by [redacted] persons is not a sufficient reason to refuse to account for expenses for tax purposes. The non-universality of the sufficiency criterion, its non-

ISSN 2542-1514

adherence to all possible evidence in the tax process creates conditions for the boundlessness of the content of the evidence base, reducing its quality level and delaying procedural deadlines.

Reliability. Compliance of the obtained information with the actual circumstances is the determining aspect of the implementation of the evidentiary tool in the process. The truthfulness or falsity of information regarding the circumstances that are important for the adoption of a procedural decision is determined by the authorized subject when making such a decision, as a result of which the only possible conclusion is made about the consistency of evidence with objective reality. Such consistency is revealed when compared with other evidence, allowing to assume full compliance (consistency), minor inconsistency or significant difference of evidence [23, p. 206].

Simplifying the comparative and evaluation activities of the official of the tax authority authorized to make a procedural decision, the legislation on taxes and fees establishes a mechanism for certifying information before they are attached to the materials of the "case". Thus, a taxpayer or his representative must sign a tax return (calculation) to confirm the reliability and completeness of the information specified in it (paragraph 5 of Article 80 of the Tax Code). At the same time, if the tax authority discovers contradictions and errors in the Declaration, the taxpayer has the right to additionally submit to the tax authority documents confirming the reliability of the information provided in the Declaration (paragraph 4 of Article 88 of the Tax Code). The reliability of not only evidentiary, but also other procedural information is of great importance in the activities of financial entities.

Admissibility. The three previous properties were directly related to the content of the evidence, and the fourth is due to its procedural form (the source of the evidence and the way of preserving information in it), regardless of the nature of the information. It is the admissibility that limits the use in the process of proof of any kind of evidence provided by law, dictates the use of only pre-prescribed legal norms for a specific procedural situation of evidence [24, p. 74] (for example, circumstances requiring the use of special knowledge in their study should be confirmed only by the expert's conclusion). The rules of admissibility are almost equally formulated in procedural legislation, but in Russian tax legislation the question of admissibility as opposed to relevance and sufficiency does not find an unambiguous answer, responding differently in examples of arbitration practice. In our view, this is unfair, since the predominance of the financial and economic nature of the studied circumstances arising against the background of tax law, sometimes requires mathematical specificity, "precisely scientific" analytical approach, the use of special economic and accounting knowledge, the use of atypical means of proof inherent exclusively in fiscal activities.

In legal literature, "was the selected items properties admissibility: an appropriate entity authorized to receive evidence; a suitable source of evidence; proper remedial action on receipt of evidence; the proper procedure for this action [25, p. 13-27]. The given list as much as possible discloses and reflects the requirement of admissibility.

Violation of procedural norms of the law entails inadmissibility of the presented evidence, its exclusion from the evidence base (paragraph 4 of Article 82 of the Tax Code). Unlike the Criminal procedure code of the Russian Federation (further – UPK the Russian Federation), establishing the inadmissibility of the use as evidence does not meet the requirements of the results of operational-investigative activities (Article 89 of the criminal procedure code of the Russian Federation), the Tax Code provides for directed to the tax on law enforcement materials, the role of grounds for taking last decisions within the established authority (paragraph 2 of Article 36 of the Tax Code). It seems that admissibility in the tax process is peculiar to all types of evidence without exception, despite the fact that views on this matter differ in science [26, p. 13; 27, p. 54].

5. Conclusions

Thus, the purpose of the study was achieved- the features of evidence in the tax process were revealed. Under the evidence the tax understandable information about the facts having tax law for adoption by an authorized entity of the tax process-specific solutions derived from valid and

ISSN 2658-4050

reliable sources and investigated in terms of strict compliance with statutory procedural order.

The purpose of proof sets the maximum importance and its systemic significance for the entire tax process, since evidentiary knowledge traditionally appears as the main supporting structure of the procedural activity of the law enforcement officer, in particular, creates the basis for his motives and conclusions in the form of evidence, without which an accurate and objective establishment of factual circumstances is impossible.

ISSN 2542-1514

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INFORMATION ABOUT AUTHOR

Irina V. Glazunova – PhD in Law, Associate Professor; Associate Professor, Department of State and Municipal Law
Dostoevsky Omsk State University
55a, Mira pr., Omsk, 644077, Russia
e-mail: irine.glazunovoi@yandex.ru
RSCI SPIN-code: 9844-8842, AuthorID: 297941

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