

THE IMPROVEMENT OF TAX CONTROL IN THE CONDITIONS OF DIGITALIZATION

Imeda A. Tsindeliiani¹, Tatyana A. Guseva², Anton V. Izotov²

¹ Russian State University of Justice, Moscow, Russia

² Orel State University, Orel, Russia

Article info

Received –

2020 September 17

Accepted –

2021 December 10

Available online –

2022 March 20

Keywords

Tax control, tax authorities, pre-verification analysis, control and analytical measures, tax legal relations, digitalization, law enforcement, legal problems, tax

The subject. The features of the improvement of tax control and tax enforcement in the conditions of digitalization.

The purpose of the article is to identify features and trends of the improvement of tax control and tax enforcement in the conditions of digitalization.

The methodology includes systematic approach, comparative method, formal-logical method, formal-legal method, analysis, synthesis.

The main results of the research. The article identifies the main directions of development of law enforcement activities of tax authorities and tax legal relations in the context of digitalization. The specifics of the development of intra-organizational analytical approaches to tax control, as well as trends in the transformation of tax legal relations have been established.

Tax legal relations arising from tax control, while improving the intra-organizational analytical approaches of tax authorities, do not have significant changes due to the preservation of classical forms of control. Digitalization involves improving tax administration and increasing the efficiency of law enforcement activities of tax authorities.

Conclusions. Improving the law enforcement activities of tax authorities within legal relations arising in the implementation of tax control is associated, on the one hand, with the creation and development of effective intra-organizational control and analytical approaches, and on the other hand, with the transformation and differentiation of tax legal relations themselves. In the first area, tax legal relations are not subject to significant changes. In the second area, the transformation of tax legal relations entails changes in the system of rights and obligations of tax authorities, implemented in law enforcement.

1. Introduction

Law enforcement and legal relations in the field of tax control are in the stage of active development. This is due to the evolutionary improvement of digital technology. I.V. Dementyev believes that tax enforcement combines dispositive and mandatory forms of enforcement [2, c. 22-25]. The large area of activity of tax authorities is associated with the tax control, which is one of the most digitalized areas of activity of tax authorities in the Russian Federation.

The circumstance, along with the creation of services that improve the quality of interaction between tax authorities and taxpayers [3, p. 10], is a confirmation of the large-scale digitalization of tax legal relations [4, c. 28-31]. The authors refer to the positive results of digitalization as an increase in budgetary tax revenues [5, p. 52-53], suppression of tax offenses, development of legal culture and voluntary compliance by taxpayers with tax legislation [6, p. 42-43], ensuring the rights of taxpayers [7, p. 63-64].

The use of digital technologies and various kinds of software systems puts the tax authorities of the Russian Federation in one of the leading places in the world in terms of the efficiency of tax control.

Tax control is a kind of financial control of the state [8, p.13] and is the activity of the state to monitor compliance with tax legislation.

N.A. Falshina points to the tendency in the development of tax control, conditioned «not only by the development of market and contractual relations, but also by the development of science, technological progress and the state as a whole» [9, p. 26].

The digital control allows to receive complete information about controlled objects, to carry out remote monitoring online, to ensure the continuity of control activities; shift the focus from punishment to the prevention of violations [7, p. 65].

In view of these circumstances, researchers are faced with the problem of determining the features of modern law enforcement activities of tax authorities in the context of digitalization of tax control, as well as the prospects for transforming the relevant tax legal relations, which are the basis

for realizing the legitimate interests of taxpayers [10, p. 15-16].

2. Tax control and digital technologies

The use of digital technologies made it possible to achieve an important effect in law enforcement activities to control VAT, because the tax audit can be easily automated using in-document control.

M.V. Mishustin in 2003, in his dissertation research, considered it important to automate tax control (tax audit) using accounting and tax accounting data for each taxpayer [11, c. 18].

Thus, the automation of tax control over the payment of VAT occurs through the use of an automated control system (ACS) «VAT-2», which allows the tax authority to compare significant amounts of data from VAT declarations, as well as tax accounting documents. In this case, the functionality of ACS «VAT-2» allows you to establish tax violations along the chain of counterparties of the audited taxpayer with the subsequent determination of the beneficiary [12, p. 31-34]. ACS «VAT-3» is being developed and improved, which involves additional analysis of bank settlement accounts [13, p. 31-32]. At the same time, most of the business is not covered by ACS «VAT-2» [14, p. 1126-1127].

Modern economic realities, as well as digital mechanisms of tax administration, are leading to significant changes in the system of Russian tax control.

At the same time, the data of ACS «VAT-2» have a formal character of application. The software package shows the discrepancy between the tax accounting of VAT payers, but does not allow making unambiguous conclusions about taxpayers' abuse of their rights when calculating the VAT tax base. Accordingly, ACS «VAT-2» allows to establish risky business transactions. These operations are subsequently subject to additional analysis and control. As part of the consideration of tax disputes [15, p. 26-27] courts can take into account the data of the software complex ACS «VAT-2» (for example, the decision of the Arbitration Court of the Ural District dated 13.02.2020 № F09-9623/19 (case №

A76-43650/2018))¹.

Interactive services of the Federal Tax Service of Russia are actively developing, as well as interactive systems of interaction of tax legal relations, in which the implementation of the legal interest is carried out [16, p. 56-58] (personal accounts of taxpayers, VAT office of foreign organizations, application «My Tax» and others).

3. Control and analytical activities and pre-audit analysis

The analysis of risky transactions is carried out by means of special control and analytical measures, which are carried out by special departments of the tax authorities. The results of control and analytical activities are used as part of the registration of the results of tax audits, or as part of activities to induce taxpayers to clarify the size of their tax obligations, or as part of subsequent tax control.

However, there is currently no legal regulation of special control and analytical measures in the Tax Code of the Russian Federation.

E.V. Ovcharova rightly says that the accelerated digitalization of tax control is ahead of its legal regulation. Therefore, this type of control is outside the «legal field». Also Ovcharova E.V. states that «in such conditions, instead of legal control measures, analytical measures are actually carried out as serving tax control based on the introduction of artificial intelligence without any legal basis, and, consequently, legal guarantees for controlled entities - taxpayers, tax agents and financial organizations» [17, c. 20].

D.G. Bachurin, examining the tax process, argues that the public-law foundations of tax law are constantly influenced and corrected by the governing bureaucracy, which translates the management procedure into the most comfortable mode to ensure its own short-term interests. Tax legislation and the tax process are supplemented

by acts of departmental regulation, and the Tax Code of the Russian Federation ceases to be a law of direct action [18, c. 190].

Along with control and analytical activities, officials of tax authorities also carry out pre-audit analysis as a special type of control and analytical activity. Pre-audit analysis precedes tax audits and aims to effectively conduct relevant tax audits.

At the moment, there is no legal definition and any normative regulation of pre-audit analysis in the Tax Code of the Russian Federation.

In the legal doctrine, there are different positions on the definition and essence of pre-audit analysis.

So, the pre-audit analysis is considered as a set of measures, including the collection, study and analysis of information about the taxpayer in order to establish his tax risks and draw conclusions about possible tax violations [19, p. 60-64]; an analytical tool to determine the timing and scope of tax control measures, as well as to develop a general strategy for the upcoming tax audit [20, p. 34]; actually a new type of tax audit, which has not yet found its legal regulation [21, p. 44-46]; forms of organization of tax control [22, p. 29].

According to A.V. Krasnyukov «in fact, a taxpayer is being audited as part of a pre-audit analysis, and as part of a tax audit, evidence is collected of already identified tax offenses. At the same time, the results of the pre-audit analysis, like the traditional form of tax control, are consolidated in the final document – the conclusion. However, the taxpayer does not even know about the existence of the document, this makes it impossible to dispute the conclusion» [21, c. 45-46].

4. Improvement of intra-organizational analytical approaches to tax control

In control and analytical activities and in the pre-audit analysis, inspectors pay special attention to transactions that have significant risks of abuse by unscrupulous taxpayers, which directly follows from the application of a risk-based approach (The main directions of the budgetary, tax and customs-tariff policy for 2020 and for the planning period of 2021 and 2022, approved by the Ministry of Finance of

¹ Decision of the Arbitration Court of the Ural District dated 13.02.2020 № F09-9623/19 (case № A76-43650/2018) // Electronic database Consultant Plus. URL: <http://www.consultant.ru/cons/cgi/online.cgi?req=doc&base=AUR&n=211717#uuDWeqSKMw6DgIK11>. 04.12.2021.

Russia)².

The very possibility of implementing these areas of activity of tax authorities is associated with the results of active digitalization of the relevant tax legal relations [23, p. 569-573] and tax administration.

The basis of the control and analytical activities of tax authorities is the development of integrated big data systems on taxpayers' transactions, including transactions subject to VAT taxation (in the operation of ACS «VAT-2») with appropriate counterparty analysis systems; data on taxpayers and tax agents (comprehensive information about organizations, individual entrepreneurs and other individuals) and their tax obligations (data on tax declarations, «Settlements with the budget» cards, data on taxable items (real estate, vehicles, etc.)), banking operations, and so on (the advantage of computer technology big data assumes the possibility of building more and more complex models and calculating an increasing number of possible cases (situations)) [24, p. 126-127].

Internal big data systems are supplemented with an array of documents obtained as a result of certain tax control measures: interrogation of witnesses (mainly employees of taxpayers being inspected or representatives of counterparties), requesting information on specific transactions, obtaining data from state and municipal authorities (customs authorities, EMERCOM of Russia, authorities of the constituent entities of the Russian Federation, etc.).

The relevant documents can be obtained both outside of tax audits and in the course of current and previously conducted tax audits [25, p. 3 – 7].

The accentuation of control activities on specific risky transactions (other business operations) without reference to the tax period distinguishes the control and analytical direction of

the tax authorities from the classic system-forming types of tax control – tax audits.

Thus, a feature of modern law enforcement activities for the implementation of tax control in the Russian Federation is the formation and improvement of special forms of control and analytical activities of tax authorities aimed at identifying tax violations or incorrect reflection on the part of taxpayers of the size of their tax obligations. The implementation of the activity is associated with the active use of digital tax administration tools.

For a long time, tax control in Russia has been implemented using two main forms of tax control: desk and onsite tax audits. In each of the presented forms of tax control, the tax authorities have a separate set of admissible tax control measures.

The system of correlation between desk tax audits and onsite tax audits is based, on the one hand, on the declarative procedure for determining the size of tax obligations of taxpayers, and on the other hand, on the possibility of repeated retrospective control (onsite tax audits).

Control and analytical measures, as well as pre-audit analysis carried out by tax authorities, go beyond this ratio and are internal analytical measures aimed at achieving the goals (indicators) of control activities, including the elimination of tax violations, liquidation of the activities of fictitious organizations (entrepreneurs).

It should be noted that the use of such control mechanisms does not imply violation of taxpayers' rights. Thus, the form of tax control in relation to an unscrupulous taxpayer in the form of a tax audit does not change, however, the approach to control activities and the system for collecting the evidence base of illegal actions of persons in the field of taxation change.

This circumstance allows us to conclude that the use of control and analytical measures is an attempt by the tax authorities to improve the intra-organizational analytical approaches to tax control to increase the efficiency of the existing regulatory model of tax control (the ratio of desk and onsite tax audits).

It is important to replace at the same time that tax legal relations arising from tax control, while

² The main directions of the budgetary, tax and customs-tariff policy for 2020 and for the planning period of 2021 and 2022, approved by the Ministry of Finance of Russia / Official website of the Ministry of Finance of Russia. URL: https://minfin.gov.ru/ru/statistics/docs/budpol_taxpol. 04.12.2021.

improving the intra-organizational analytical approaches of tax authorities, do not have significant changes due to the preservation of the classical forms of control. Digitalization in this case involves improving tax administration, as well as increasing the efficiency of law enforcement activities of tax authorities.

However, the transformation of the tax control system is not limited to the improvement of intra-organizational analytical approaches to control activities.

5. Transformation of tax legal relations arising in the process of tax control

The development of tax control is not limited to the improvement of intra-organizational control and analytical approaches. Thus, a modern feature of the development of law enforcement control activities of tax authorities is the differentiation of models of relevant activities and tax legal relations (the formation of special digital forms of control).

Certain elements of special digital tax control have been implemented for quite a long time on the basis of the administration of state insurance premiums paid by payers who do not have employees. The administration of state insurance contributions by tax authorities has been carried out since 01.01.2017. However, the tax authorities do not conduct tax audits after the end of the tax period. If there are violations by the payer of the insurance premium, the tax authority does not draw up a tax audit report and does not make a decision in accordance with Article 101 of the Tax Code of the Russian Federation³. In the event that the taxpayer underestimates the amount of paid insurance premiums, the tax authority immediately sends to the payer a corresponding demand for the payment of insurance premiums, indicating the amount of debt.

In the presented model of legal regulation, tax legal relations associated with the process of

tax control are actually excluded from the phased tax process: after the legal relations for the payment of state insurance premiums, there are legal relations for the compulsory collection of state insurance premiums. In this situation, tax control exists in a simplified analytical form that does not have a legislative basis (it is regulated by internal acts of the Federal Tax Service of Russia).

A similar mechanism is implemented in the administration of the transport tax of organizations and the land tax of organizations: the calculation and payment of these taxes is carried out by the taxpayer-organization itself; the obligation to file a tax return has been canceled; at the same time, from the side of the tax authority, a message is sent to the taxpayer about the calculated amount of tax within the time limits established in paragraph 4 of Article 363 of the Tax Code of the Russian Federation (it should be emphasized that this message is sent after the fulfillment of the obligation to pay tax).

However, the procedure for interaction between the tax authority and the taxpayer in the administration and control over the correct payment of the transport tax and land tax by the organization significantly exceeds the similar procedure for state insurance premiums due to the legal regulation of the taxpayer's right to submit explanations and documents in the event that the amount of tax calculated and paid by the taxpayer does not correspond to the amount calculated by the tax authority and indicated in the message.

Accordingly, in the process of paying state insurance premiums, legal relations arising from tax control are actually excluded from it. When organizations pay land tax and transport tax, the corresponding legal relationship is clearly simplified, not involving the active use of control measures and based on reducing the direct interaction of subjects of tax legal relationship.

Legal substitution of desk tax audit with other forms of tax control occurs in parallel with the process of adjusting the desk tax audit itself.

Thus, Federal Law № 325-FZ of 29.09.2019 «On Amendments to Parts One and Two of the Tax Code of the Russian Federation»⁴ amended the

³ Tax Code of the Russian Federation (part one) of July 31, 1998, 146-FZ (as amended on July 20, 2020) // Official Internet portal of legal information. URL: <http://www.pravo.gov.ru>. 04.12.2021.

⁴ Federal Law № 325-FZ of 29.09.2019 «On Amendments to Parts One and Two of the Tax Code

provisions of the Tax Code of the Russian Federation, according to which, starting from 01.01.2021, the tax authority conducts a desk audit even in the absence of personal income tax declaration in respect of income received by the taxpayer from the sale (donation) of real estate. In this case, a desk tax audit is carried out on the basis of documents (information) available to tax authorities about such a taxpayer and about the specified income from the day following the expiration of the established deadline for payment of tax on the relevant income.

The changes introduced by the legislator lead to a gradual erosion of the severity of the procedures for conducting desk tax audits (a flexible system of foundations for desk tax audits is being created).

This is due to the fact that such an object of taxation as income received by a taxpayer from the sale (donation) of real estate is recorded due to the functioning of the big data system coming from the authorities registering rights to real estate. The availability of digital technologies that allow comparing data on the facts of changes in ownership of real estate and declaring the corresponding income is aimed at increasing the efficiency of income taxation.

Thus, a significant change in the model of tax control on the territory of the Russian Federation is associated with a change in the specifics of the desk tax audits, which makes it possible to make desk tax audits more effective, taking into account the introduction of modern digital technologies.

The transformation of cameral control due to the differentiation of the grounds for its implementation qualitatively changes the content of the tax legal relationship arising from tax control. Conducting a desk audit takes on the character of not only duties, but also the rights of a tax authority. In addition, the mechanism of legal regulation is also object to change due to changes in the legal composition of the investigated legal relations.

An important trend in the development of tax control is the introduction and use of fully digital tax administration systems with «unchecked» permanent tax control.

Thus, an interesting issue is the implementation of tax control over the activities of self-employed citizens (payers of tax on professional income). Special Federal Law № 422-FZ of November 27, 2018⁵ does not regulate special rules for the implementation of tax control measures in relation to taxpayers applying this tax regime. At the same time, the desk tax audit to such taxpayers is not possible due to the absence of the taxpayer's obligation to submit a tax return. Napso M.B., Napso M.D. in relation to this problem, they say that the existing forms of tax control are carried out mainly in the form of desk or onsite tax audits, which are not applicable to the conditions of the fulfillment of tax obligations through the mobile application "My Tax" [26, p. 133 - 134].

In the scientific literature, scientists refer to the following disadvantages of the regime: the need to use the application «My Tax», the territorial principle of applying the tax, which is discriminatory and ineffective in law-making attempts due to the unwillingness of private entities to voluntarily increase their own fiscal burden [27, p. 9-12]; substitution of the principle of compulsory payment of tax by voluntary payment [28, p. 133-134]; a short list of activities [29, p. 80]. The advantages of the corresponding special tax regime are also noted, including the convenience of digital application [30, p. 26-29], favorable conditions for taxation [31, p. 23-24].

The tax authority cancels the taxpayer's registration with tax records, if it is established that the taxpayer did not meet the regulatory requirements on the date of registration as a payer of professional income tax.

The tax authority notifies the taxpayer about the deregistration of an individual as a taxpayer (cancellation of registration) through the «My Tax» mobile application, or an authorized credit

of the Russian Federation» // Official Internet portal of legal information. URL: <http://www.pravo.gov.ru>. 04.12.2021.

⁵ Federal Law № 422-FZ dated November 27, 2018 «On an Experiment to Establish a Special Tax Regime» Tax on Professional Income» // Official Internet Portal of Legal Information. URL: <http://www.pravo.gov.ru> . 04.12.2021.

organization. From the moment a taxpayer is deregistered (canceled), the corresponding obligation to pay tax is terminated.

This legal regulation means the establishment of virtually permanent tax control by the tax authorities over the activities of the taxpayer. This control is not associated with the onset of a special event (submission of a tax return (desk tax audit); making a decision by the tax authority to conduct an on-site tax audit).

The tax control model implemented in the administration of the tax on professional income is one of the first effective mechanisms for permanent tax control without a separate audit. This circumstance is largely due to the fact that the tax authority is responsible for calculating the tax (a taxpayer does not have the obligation).

Similar legal mechanisms were supposed to be implemented when the taxpayer applies a simplified taxation system with the object of taxation «income» and waives the obligation to submit tax returns (STS-online). Subsequently, this model was implemented in an automated simplified taxation system (ASTS).

Thus, the control over the obligation of taxpayers applying the automated simplified taxation system to generate fiscal documents and information on transactions is carried out by tax authorities in accordance with special Federal Law № 54-FZ of 22.05.2003⁶ and the Tax Code of the Russian Federation⁷ and includes tax control measures. In fact, this circumstance allows for a permanent tax control without a separate audit, which involves the independent implementation of tax control measures in relation to specific transactions outside the separate audit, along with control measures for the use of cash registers.

Accordingly, the change in the procedure for determining the size of the tax liability of a

taxpayer due to the expansion of the tax authority's duty to calculate tax, carried out under the influence of digitalization of tax legal relations, qualitatively changes the basis of tax control. The classic ratio of desk and onsite tax audits is replaced by an independent form of tax control without a separate audit, carried out in relation to each business transaction of the taxpayer. The new model of control activities of tax authorities combines elements of tax control and control over the use of cash registers.

6. Conclusions

The analysis of modern tax control shows that the improvement of the law enforcement activities of tax authorities in legal relations arising from the implementation of tax control is associated, on the one hand, with the creation and development of effective intra-organizational control and analytical approaches, and on the other hand, with the transformation and differentiation of tax legal relations.

Tax legal relations arising from tax control, while improving the intra-organizational and analytical approaches of tax authorities, do not have significant changes. This is due to the preservation of the classic forms of control. Digitalization in this situation involves improving tax administration and increasing the efficiency of law enforcement activities of tax authorities.

The transformation of legal relations arising in the process of tax control, in the context of the development of digital technologies, is carried out in the following directions:

- development of a special form of tax control without a separate tax audit based on the abolition of the taxpayer's obligation to submit a tax return (state insurance premiums, land tax, transport tax);
- correction of a desk tax audit due to differentiation of the grounds for its implementation (personal income tax, VAT);
- gradual transition to the use of fully digital systems of tax administration with permanent tax control associated with a change in the obligation to calculate taxes (tax on professional income; simplified taxation system);
- integration of control over the use of cash registers into the tax control system based on permanent contactless control.

⁶ Federal Law of 22.05.2003 № 54-FZ «On the use of cash registers in the implementation of settlements in the Russian Federation» // Official Internet Portal of Legal Information. URL: <http://www.pravo.gov.ru>. 04.12.2021.

⁷ Tax Code of the Russian Federation (part one) of July 31, 1998, 146-FZ (as amended on July 20, 2020) // Official Internet portal of legal information. URL: <http://www.pravo.gov.ru>. 04.12.2021.

REFERENCES

1. Dementyev I.V. Tax enforcement: changing legal paradigms. *Zhurnal rossiiskogo prava*, 2019, no. 8, pp. 96–106. DOI: 10.12737/jrl.2019.8.9. (In Russ.).
2. Klein D., Ludwig Ch., Nicolay K. *Internal Digitalization and Tax-efficient Decision Making*, Discussion Paper no. 20-051. ZEW – Centre for European Economic Research, 2020. 41 p.
3. Lutova O.I. Taxpayer Rights: Transformation in the Context of Digitalization. *Nalogi*, 2020, no. 5, pp. 10–12. (In Russ.).
4. Izotov A.V. Digitalization of tax legal relations: theoretical and legal aspect. *Finansovoe pravo*, 2021, no. 1, pp. 28–31. DOI: 10.18572/1813-1220-2021-1-28-31. (In Russ.).
5. Matyanova (Gubenko) E.S. Digital technologies in tax legal relations, in: Tsindeliani I.A. (ed.) *Nalogovaya sistema Rossiiskoi Federatsii v usloviyakh razvitiya tsifrovoi ekonomiki: pravovye i ekonomicheskie aspekty*, Materials of the International Scientific and Practical Conference, Moscow, November 30 – December 1, 2018, Moscow, Russian State University of Justice Publ., 2019, pp. 51–57. (In Russ.).
6. Kolosov D.I. Development of the system of voluntary compliance with tax legislation, in: Tsindeliani I.A. (ed.) *Nalogovaya sistema Rossiiskoi Federatsii v usloviyakh razvitiya tsifrovoi ekonomiki: pravovye i ekonomicheskie aspekty*, Materials of the International Scientific and Practical Conference, Moscow, November 30 – December 1, 2018, Moscow, Russian State University of Justice Publ., 2019, pp. 36–43. (In Russ.).
7. Fesko D.S. Digitalization of control as a guarantee of citizens' rights. *Administrativnoe pravo i protsess*, 2020, no. 3, pp. 63–68. DOI: 10.18572/2071-1166-2020-3-63-68. (In Russ.).
8. Kurbatov T.Yu. *Legal forms and methods of tax control*, Cand. Diss. Moscow, 2015. 235 p. (In Russ.).
9. Falshina N.A. Tax control as a modern institution of tax law. *Nalogi*, 2018, no. 1, pp. 25–29. (In Russ.).
10. Yadrihinskiy S.A. To the issue of realizing the legitimate interest of the taxpayer. *Nalogi*, 2019, no. 6, pp. 15–18. (In Russ.).
11. Mishustin M.V. *Mechanism of state tax administration in Russia*, Cand. Diss. Thesis. Moscow, 2003. 27 p. (In Russ.).
12. Rodygina V.E. Digitalization of tax control VAT: legal implications and perspectives. *Finansovoe pravo*, 2018, no. 9, pp. 31–34. (In Russ.).
13. Shabanova I.N. Using of information technologies during tax control upon termination of the activity of a legal entity. *Finansovoe pravo*, 2020, no. 1, pp. 30–33. (In Russ.).
14. Davletshin T.G. VAT collection: methodological aspects. *Mezhdunarodnyi bukhgalterskii uchët*, 2019, no. 10, pp. 1124–1138. DOI: 10.24891/ia.22.10.1124. (In Russ.).
15. Danilenko N.S., Provotorov V.P., Pleshanova O.P. The problem of a formal approach to assessing tax obligations in the context of digitalization. *Zakon*, 2021, no. 4, pp. 26–32. (In Russ.).
16. Burmistrova S.A. Legal relationship as a form of realization and expression of legal interest. *Vestnik YuUrGU. Seriya: Pravo*, 2018, vol. 18, no. 3, pp. 56–62. DOI: 10.14529/law180310. (In Russ.).
17. Ovcharova E.V. Ways to ensure the effectiveness of administrative enforcement in the mechanism of legal regulation of taxation. *Administrativnoe pravo i protsess*, 2019, no. 12, pp. 19–28. (In Russ.).
18. Bachurin D.G. Tax process as a legal basis for tax administration. *Rossiiskii yuridicheskii zhurnal*, 2016, no. 5, pp. 184–193. (In Russ.).
19. Tarnopolskaya D.S., Savin D.A. Tax audits: what a taxpayer needs to know. *Imushchestvennye otnosheniya v Rossiiskoi Federatsii*, 2014, no. 5, pp. 60–64. (In Russ.).
20. Udalov R.V. The use of analytical tools in the implementation of tax control (pre-audit analysis). *Nalogi i nalogooblozhenie*, 2012, no. 5, pp. 32–36. (In Russ.).
21. Krasnyukov A.V. Pre-audit analysis as a new type of tax audit. *Finansovoe pravo*, 2018, no. 1, pp. 44–46. (In Russ.).
22. Kozlov N.A. *Protection of the rights of a taxpayer during tax control*, Cand. Diss. Moscow, 2019. 260 p. (In Russ.).
23. Guseva T.A., Smetanina E.E., Izotov A.V. Features of the Development of Tax Legal Relations in the Context of Digitalization, in: *ISCDE 2020*, 2nd International Scientific and Practical Conference on Digital Economy, Advances in Economics, Business and Management Research, Vol. 156, Atlantis Press, 2020, pp. 569–573. DOI: 10.2991/aebmr.k.201205.095.
24. Przhilensky V.I. Experience of mathematization of nature in digitalization of criminal proceedings. *Ak-*

tual'nye problemy rossiiskogo prava, 2020, no. 6, pp. 125–132. DOI: 10.17803/1994-1471.2020.115.6.125-132. (In Russ.).

25. Tsindeliani I., Kot S., Vasilyeva E., Narinyan L. Tax system of the Russian Federation: Current state and steps towards financial sustainability. *Sustainability*, 2019, vol. 11, iss. 24, art. 6994. DOI: 10.3390/su11246994.

26. Napso M.D., Napso M.B. Professional income tax: to the issue of compliance with the principles of taxation. *Zhurnal rossiiskogo prava*, 2020, no. 3, pp. 132–145. DOI: 10.12737/jrl.2020.036. (In Russ.).

27. Lermontov Yu.M. On taxation of incomes of self-employed individuals. *Finansovye i bukhgalterskie konsul'tatsii*, 2019, no. 10, available at: <http://journal.fbk.ru/page7275208.html>. (In Russ.).

28. Sitnikov E.S. Self-Employed Tax: An Experiment in Russia. *Yuridicheskie nauki*, 2018, no. 16, pp. 77–82. (In Russ.).

29. Boboshko D.Yu. Analysis of the prospects for the use of a special tax regime "Tax on professional income". *Nalogi*, 2019, no. 5, pp. 26–29. (In Russ.).

30. Tropskaya S.S. Taxation of the Self-Employed and the Digital Economy: Tax on Professional Income. *Finansovoe pravo*, 2019, no. 5, pp. 22–26. (In Russ.).

INFORMATION ABOUT AUTHORS

Imeda A. Tsindeliani – PhD in Law, Head, Department of Financial Law
Russian State University of Justice
69, Novocheremushkinskaya ul., Moscow, 117418, Russia
E-mail: finpravo@rsuj.ru

Tatyana A. Guseva – Doctor of Law, Professor, Department of Constitutional, Administrative and Financial Law
Orel State University
95, Komsomol'skaya ul., Orel, 302026, Russia E-mail: guseva2002@rambler.ru

Anton V. Izotov – Postgraduate student, Department of Constitutional, Administrative and Financial Law
Orel State University
95, Komsomol'skaya ul., Orel, 302026, Russia E-mail: tonick94@mail.ru

BIBLIOGRAPHIC DESCRIPTION

Tsindeliani I.A., Guseva T.A., Izotov A.V. The improvement of tax control in the conditions of digitalization. *Pravoprimenenie = Law Enforcement Review*, 2022, vol. 6, no. 1, pp. 77–87. DOI: 10.52468/2542-1514.2022.6(1).77-87. (In Russ.).