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## PRIORITY TRENDS OF TAX ADMINISTRATION DEVELOPMENT IN ORDER TO INCREASE THE EFFICIENCY OF SERVICING PAYERS

## ПРИОРИТЕТНЫЕ ТЕНДЕНЦИИ РАЗВИТИЯ НАЛОГОВОГО АДМИНИСТРИРОВАНИЯ ДЛЯ ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ ОБСЛУЖИВАНИЯ ПЛАТЕЛЬЩИКОВ

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### ABSTRACT

TAX ADMINISTRATION, TAX SYSTEM, METHODS AND FORMS OF TAX ADMINISTRATION, THE EFFICIENCY OF SERVICING PAYERS

*The article discusses the impact of forms and methods of tax administration on the efficiency of servicing payers. The importance of control procedures and selection of personnel to improve the quality of service to payers and the formation of an effective and transparent tax system is emphasized. The introduction of automated systems will allow to resist numerous violations of tax laws, actively contributing to the restructuring of society, the development of an innovative economy and improving the quality of life of the population. Priority directions for the development of the tax system of the Republic of Belarus are highlighted.*

### АННОТАЦИЯ

НАЛОГОВОЕ АДМИНИСТРИРОВАНИЕ, НАЛОГОВАЯ СИСТЕМА, МЕТОДЫ И ФОРМЫ НАЛОГОВОГО АДМИНИСТРИРОВАНИЯ, ЭФФЕКТИВНОСТЬ ОБСЛУЖИВАНИЯ ПЛАТЕЛЬЩИКОВ

*В статье рассматриваются вопросы влияния форм и методов налогового администрирования на эффективность обслуживания плательщиков. Подчеркивается важность процедур контроля и подбора кадров для повышения качества обслуживания плательщиков и формирования эффективной и прозрачной налоговой системы. Внедрение автоматизированных систем позволит вести борьбу с многочисленными нарушениями налогового законодательства, активно способствуя реструктуризации общества, развитию инновационной экономики и повышению качества жизни населения. Выделены приоритетные направления развития налоговой системы Республики Беларусь.*

The effective functioning of the tax system in most depends on the methods and forms of tax administration. The methods of tax administration include tax planning, tax regulation and tax control. Forms include planning the volume of tax revenues to the budget, preparing programs for a unified financial and tax policy, determining the share distribution of rates and benefits, changing the tax payment deadline, optimizing tax rates, the system of tax benefits, etc.

It is planned to achieve the introduction of an automated mechanism for monitoring the completeness and timeliness of the submission of tax returns (calculations) by payers, including depending on the applicable taxation regime, as well as when changing it, by developing control algorithms and refining information systems. [6]

The tax administration is faced with a paramount task to respond in a timely manner to various changes in tax legal relations in a market economy [1, p.144]. Control of measures for interaction between officials and taxpayers (audio and video control) by tax authorities is needed in order to avoid rudeness, negativity and bias on the part of the official tax authority. In this regard, it is necessary to improve the system of selection and placement of managers and specialists using the personnel reserve. It is necessary to organize the selection of staff for inclusion in the reserve of leading personnel, taking into account the professional, business, personal qualities and age of the candidates, as well as to increase the efficiency of the use of the personnel reserve. It is necessary to increase the professional level of tax service employees who are actively involved in the process of developing and adapting procedures in the field of tax administration. At the moment, the Ministry of Taxes and Dues of the Republic of Belarus plans to introduce new forms and methods of training, including distance learning. At the same time, the issues of conducting trainings for tax officials are being worked out, staff communicative skills are being improved, as well as personal growth and the development of a corporate idea and spirit.

The solution of the above problems is an important and necessary step to achieve the goal of an effective and transparent tax system that ensures tax revenue with maximum respect for the rights and interests of taxpayers. Using the correct tools of tax control, it is possible to create such conditions when it becomes profitable for a taxpayer to pay taxes, conduct business in good faith, and voluntarily interact with tax control and tax administration authorities in general. [1, p.146]

The efficiency of the tax system depends largely on the quality of its management. Today, there are imperfections in the tax system that negatively affects economic development: a decrease in investment activity, massive tax evasion, capital flight, income hiding and the spread of the shadow economy. All of the above problems lead, in turn, to a reduction in tax payments to the budget system of the Republic of Belarus.

To date, it also seems necessary to identify business entities that are inactive. To do this, it is planned to introduce an automated system and determine the procedure for classifying

payers as temporarily inactive, as well as finalizing information systems to automate the process of summarizing information regarding such payers.

The Institute of Tax Administration is understood by us as an integral part of the system of socio-economic regulation with built-in feedback. It is in demand in civil society for continuous monitoring and analysis of the state of socio-economic processes, assessing the effectiveness of economic entities. A really working institute of tax administration, carrying out preventive measures and detecting cases of tax evasion, can make a significant contribution to the fight against corruption, fraud, legalization of criminal money and other violations of the law, thereby actively contributing to the restructuring of society, the development of an innovative economy and improving the quality of population life.

Thus, the priority areas for the development of the tax system in the Republic of Belarus in 2020 are: increasing trust on the part of society in relation to tax authorities; improvement and simplification of the system for filing declarations (including electronic ones), monitoring the timeliness of their filing and completeness of the data provided; training, retraining and advanced training of employees of the Ministry of Taxes and Disputes and its inspections; the organization of the most effective work of the Ministry, as well as the achievement of an increase in the main indicators when working with taxpayers.

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