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INNOVATIVE ECONOMICS: TRENDS IN THE DEVELOPMENT OF INTERNET SERVICES IN THE CONTEXT OF TAX ADMINISTRATION

ИННОВАЦИОННАЯ ЭКОНОМИКА: ТЕНДЕНЦИИ РАЗВИТИЯ ИНТЕРНЕТ-УСЛУГ В КОНТЕКСТЕ НАЛОГОВОГО АДМИНИСТРИРОВАНИЯ

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ABSTRACT

TAX ADMINISTRATION, TAX AUTHORITIES, TAX ELECTRONIC SERVICES, ELECTRONIC DECLARATION SYSTEM

The article discusses trends of the electronic tax services development, including an increase in the number of users of electronic services, the expansion of electronic services, a reduction in tax risks, and a reduction in the burden on tax authorities and payers. According to the author, the tax service should be transformed from a fiscal body into a service company focused on satisfying the interests of taxpayers. A service-oriented model of tax administration can be used for this purpose, suggesting the further development of electronic interaction between tax authorities and taxpayers.

АННОТАЦИЯ

НАЛОГОВОЕ АДМИНИСТРИРОВАНИЕ, НАЛОГОВЫЕ ОРГАНЫ, ЭЛЕКТРОННЫЕ НАЛОГОВЫЕ УСЛУГИ, СИСТЕМА ЭЛЕКТРОННОГО ДЕКЛАРИРОВАНИЯ

В статье рассматриваются тенденции развития электронного налогового обслуживания, среди которых рост числа пользователей электронными услугами, расширение электронных сервисов, снижение налоговых рисков, сокращение нагрузки на налоговые органы и плательщиков. По мнению автора, налоговая служба должна быть преобразована из фискального органа в сервисную компанию, ориентированную на удовлетворение интересов налогоплательщиков. Для этого может быть использована сервис-ориентированная модель налогового администрирования, предполагающая дальнейшее развитие электронного взаимодействия между налоговыми органами и налогоплательщиками.

The development of electronic services has become one of the main factors contributing to improving the quality of tax administration. An improved model of taxation of business entities based on remote servicing of taxpayers allows you to continuously monitor the tax risks of the subject of taxation.

Expanding the range of tax information services contributes to an increase in the share of taxes paid voluntarily, which simplifies control over tax revenues and reduces administrative costs.

The most dynamically developing system of fiscal authorities is the electronic declaration system (EDMS), the number of users is growing from year to year. As of January 1, 2011, the subscribers of the electronic declaration system were almost 17 thousand payers (in Minsk), then as of January 1, 2016, 88.7 thousand business entities were connected to the EDMS (41.5 thousand organizations and more than 47 thousand individual entrepreneurs), or 74.4 % of the total number of payers registered in tax inspections of Minsk. Thus, over 5 years the number of subscribers to this system has increased 5.2 times.

Since 2014, it has been possible to use the new Personal Account functionality in the request mode to receive information promptly about overpaid payments to the budget, offsets made, to make an appointment with the management, and learn about the results of performing administrative procedures on submitted applications. Today, more than 100 thousand legal entities, 120 thousand individual entrepreneurs and over 31 thousand individuals use the capabilities of the "Personal Payer Account". In total, interaction with tax authorities in electronic form is carried out by more than 285 thousand organizations and individual entrepreneurs, or about 82 % of the total number of business entities that are registered with the tax authorities. The possibility of filling out 6 types of declarations on the Ministry of Taxes and Levies portal, submitting applications for offsetting (returns) excessively paid taxes, payment of taxes using Internet banking is already realized.

At the moment, a tax calculator has been introduced to select the taxation regime for small enterprises and individual entrepreneurs. Improving the work of tax authorities is aimed at creating favorable conditions for taxpayers to pay taxes and at minimizing their contact with tax authorities. The Ministry of Taxes and Levies calls for more active involvement in the electronic declaration system and evaluate its benefits.

The tax service should be transformed from a fiscal body into a service company focused on satisfying the interests of taxpayers. The expected results from such a transformation should be an expansion of the range of services provided by tax authorities to taxpayers, an improvement in informing taxpayers on tax legislation issues and, as a result, an increase in the share of taxpayers who satisfactorily assess the quality of tax administration. To date, the website of the Ministry of Taxes and Levies provides 20 Internet services.

The formation of a service-oriented administration model involves the development of electronic interaction between tax authorities and taxpayers with the goal of almost eliminating

face-to-face interaction between the tax authority and the taxpayer and the transition to remote communication. For the convenience of payers, the Ministry of Taxes of the Republic of Belarus is actively introducing new electronic services.

It is necessary to give the taxpayer the opportunity to see online all the information on his relations with the budget on the computer's screen and to carry out all kinds of interactions with the tax authorities in electronic form: registration, reconciliation of the status of settlements with the budget, offsetting or refunding of overpaid amounts, clarification of outstanding payments, sending and receiving documents, etc.

The ultimate goal of reforming the tax system should be to reduce the burden on both tax services and business entities. The reverse side of the reform may be a significant reduction in the tax burden in the country, that at the initial stage will lead to a decrease in the amount of tax collection from business entities, but in the future, with an increase in the number of entities themselves, the amount of tax payments will reach the desired level and the budget fullness will increase.

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