

are the basic conditions for the transformation of the growth mode and the improvement of the quality of growth. It is also an important prerequisite for the transformation of the industrial structure from high industrialization to technological intensification and the improvement of the quality of industrial growth, especially for China, a large developing country like China.

On this basis, taking the development path of China's new industrialization as the perspective, taking the leapfrog development of China's economic structure and its institutional arrangement as the main line, and conducting systematic research on the overall strategic positioning, industrial integration and institutional innovation in the promotion of China's new industrialization. China's new industrialization involves a wide range of contents. Thus, these questions should form the basis of our next study.

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## **EFFICIENT TAX ADMINISTRATION ЭФФЕКТИВНОЕ НАЛОГОВОЕ АДМИНИСТРИРОВАНИЕ**

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*Ключевые слова: налогообложение, эффективное налоговое администрирование, налоговые органы, эффективность, налоговая система, плательщики налогов, электронные сервисы.*

*Abstract. The article examines the concept and essence of tax administration, its tasks at the present stage of development of the tax system of the republic. Criteria for the effectiveness of tax administration are formulated. An analysis of the development of tax administration in the Republic of Belarus is carried out, and an assessment of its elements is given. Directions for further improvement of the tax administration system have been identified.*

*Аннотация. В статье рассматривается понятие и сущность налогового администрирования, его задачи на современном этапе развития налоговой системы республики. Сформулированы критерии эффективности налогового администрирования. Проведен анализ развития налогового администрирования в Республике Беларусь, дана*

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*оценка его элементов. Определены направления дальнейшего совершенствования системы налогового администрирования.*

The formation of budget revenues of a modern state is carried out mainly through taxation, the participants of which are, on the one hand, taxpayers – legal entities and individuals, and on the other hand, government bodies (tax, customs, etc.). The implementation of the main objectives of the state tax policy (ensuring timely and full receipt of taxes to the budget without worsening the situation of taxpayers) is possible with competent tax management, including tax administration.

A number of authors believe that tax administration is a government activity to monitor compliance with tax legislation. In our opinion, this is too narrow an understanding of the essence of tax administration and its role in the country's tax system. Most authors are of the opinion that tax administration is a management activity of the state aimed at ensuring the effective functioning of the country's tax system. In such a broad interpretation, tax administration includes the performance of the following functions: tax planning and forecasting, tax accounting and control, analysis of tax revenues and the impact of taxes on the results of activities of payers, organization of the work of tax authorities and their interaction with payers, tax regulation (prompt change in tax conditions). Taking into account the above, we can define that tax administration is a system of public management of tax relations at the national and local levels. Considering the high importance of the tax system, the task of developing tax administration is of great importance for ensuring the economic growth of the Republic of Belarus in modern conditions and requires further theoretical understanding, development of methodological and practical recommendations for solving it.

The subject of tax administration is tax relations and tax proceedings, the subjects are tax and other government bodies. Effective tax administration is tax administration that meets the following performance criteria: effectiveness, efficiency and quality.

The effectiveness of tax administration can be assessed by the following indicators: the total amount of tax revenues to the budget, the amount of arrears, the amount of tax payments per payer, etc. It should be noted that the efficiency of tax administration in the Republic of Belarus is quite high. According to the tax authorities, in 2022, the tax authorities ensured that the consolidated budget received more than Br36.5 billion in revenue, which amounted to 102.9 % of planned assignments, including more than Br13.97 billion (102.3 %) to the republican budget. to local budgets – almost Br22.6 billion (103.2 %). Moreover, more than 97 % of taxes were received voluntarily [1].

The profitability of tax administration lies in reducing the costs of its implementation. This is facilitated by the improvement of the tax control system and a shift in emphasis to the area of desk audits.

The quality of tax administration is a comprehensive characteristic of the work of tax and other government bodies. Obtaining a positive assessment from payers of the quality of work of tax authorities, an increase in the number of payers of taxes and fees, a reduction in debt on tax payments, pre-trial settlement of controversial issues in the field of tax relations, the level of tax collection, the effectiveness of tax audits, the presence or absence of conflicts between the payer and the tax authority, and etc. – all this relates to assessing the quality of tax administration. Simplification of the mechanism for calculating and paying taxes, improving tax legislation (has become more understandable for the payer), the use of information technology, and interaction with tax authorities of other countries help improve the quality of tax administration and its effectiveness.

The development strategy of the tax authorities of the Republic of Belarus for 2021–2023 [2] provides for the following areas for increasing the efficiency of tax administration:

1. Introduction of a system for managing the risks of non-compliance by payers of taxes, fees (duties) with legislation, resulting in budget losses (including automation of basic supporting procedures).

2. Updating analytical tools for tax control. In particular, to increase the efficiency of tax control and simplify the work of payers, further development of the AIS (automated information system) “Control work” and AIS “Calculation of taxes” is planned. The use of AIS allows not only to improve the quality and efficiency of tax control, but also to form the basis for tax planning, forecasting, and analysis.

3. Improving the collection of indirect taxes when trading goods and services between business entities of the EAEU member states.

4. Expanding the range of electronic digital services. Much has already been done in this direction, in relation to both legal entities and individuals. The priority in the work of the tax service is to build a client-oriented approach to organizing work with individuals and legal entities. In regional and district cities, payer service centers have been opened and are successfully operating, a number of electronic services have been introduced to reduce the time spent servicing payers, increase the level of tax literacy and culture of interaction with tax authorities, and simplify the procedures for the fulfillment of tax obligations by payers. These services include: Payer’s Personal Account, Tax Calculator, Service for searching information on rates, Create your own business (step-by-step instructions for those who want to open their own business), Mobile application (for paying taxes) and others. Based on the results of a personal survey of individuals classified as self-employed and payers of professional income tax, it was revealed that the new service “Mobile application “Professional Income Tax” introduced in 2023 is convenient and easy to use.

Tax authorities need to continue working to create simpler and more convenient conditions for the voluntary fulfillment of tax obligations by payers in terms of payment of income tax (given its high fiscal significance), property taxes (land tax, real estate tax, transport tax), obtaining the necessary information, clarifications on issues of application of tax legislation, fulfillment of tax obligations. This work requires constant improvement of the qualification level of tax authorities.

Reducing the administrative burden, simplifying tax administration procedures and improving their quality should lead to the following positive results, ensuring the development of the tax system of our country:

- increase the collection of taxes and fees to the budget;
- create more comfortable conditions for servicing payers in tax authorities, reduce the number of conflict situations between payers and tax authorities;
- to form a positive attitude of payers towards tax responsibilities and tax administration;
- to increase the interest of citizens and business entities in creating and developing businesses in our country.

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