

## **Применение современных информационных технологий при налоговом администрировании**

**Злата Владиславовна Новокшонова<sup>1</sup>, Елена Владиславовна Пономарева<sup>2</sup>**

<sup>1,2</sup> Уральский федеральный университет

имени первого Президента России Б. Н. Ельцина, Екатеринбург, Россия

<sup>1</sup> [zlata.novokshonova@mail.ru](mailto:zlata.novokshonova@mail.ru)

<sup>2</sup> [ev.ponomareva@urfu.ru](mailto:ev.ponomareva@urfu.ru)

**Аннотация.** В статье рассматривается внедрение современных информационных технологий в сфере администрирования налога на добавленную стоимость Китая и России. Данный вопрос является актуальным, так как налог на добавленную стоимость формирует значимую часть доходов бюджета стран, имеющих данный налог в качестве элемента налоговой системы.

**Ключевые слова:** информационные технологии, налоговое администрирование, НДС, Россия, Китай.

**Zlata V. Novokshonova<sup>1</sup>, Elena V. Ponomareva<sup>2</sup>**

<sup>1,2</sup> Ural Federal University named after the First President of Russia B. N. Yeltsin,

Ekaterinburg, Russia

<sup>1</sup> [zlata.novokshonova@mail.ru](mailto:zlata.novokshonova@mail.ru)

<sup>2</sup> [ev.ponomareva@urfu.ru](mailto:ev.ponomareva@urfu.ru)

**Application of Modern Information Technologies in Tax  
Administration**

**Abstract.** The article considers the introduction of modern information technologies in the field of value added tax administration in China and Russia. This issue is relevant, because the value added tax makes up a significant part of the budget revenues of countries that have this tax as an element of the tax system.

**Keywords:** information technology, tax administration, VAT, Russia, China.

The introduction of modern information technologies (IT) into the daily life is increasing now. IT plays a significant role in the field of public administration and control which allows us to qualitatively improve the state regulation of various spheres of society. In particular, the use of these technologies is important in the field of taxation. This article discusses the usage of IT technologies in the administration of value added tax (VAT) as this tax plays an important role in replenishing the budget in many countries.

The Federal Tax Service of Russia actively uses information technologies in its activities. Thus, a unified information system "Tax-3" provides automation to the Federal Tax Service of Russia for all the functions performed, including receiving, processing, providing data and analyzing information, generating statistical data and other information necessary to support managerial decision-making in the field of taxation. Within the framework of this system, the first Russian VAT automated control system (VAT ACS) was created and implemented in 2013. The purpose of creating this system was the desire to prevent illegal VAT refunds from the budget by economic entities.

Despite the high effect of the introduction of the VAT ACS which allowed to prevent the loss of the budget in the amount of 83 billion rubles in 2013, that was 40% more than in 2012; the Federal Tax Service had to update the algorithms of the system as taxpayers learned to bypass the algorithms and change the data in the system to incorrect ones. So, in 2015, an updated version ACS VAT-2 was created.

ACS VAT-2 analyzes all applications of VAT refund, performing automatic cross-checking of VAT tax returns of counterparties. This operation is performed on

the information from purchase books, sales books, accounting journals, issued and received invoices.

In particular, this system allows taxpayers to be divided into three groups according to the degree of risk - low, medium and high, depending on a number of factors. In total, there are several dozen risk criteria in the program. There are the tax burden, profitability, tax history of the company, debt to the budget, and so on.

A low level of risk indicates that the organization carries out real activities, has fixed production assets, real employees, and pays taxes.

The average level of risk is typical for organizations with minor deviations in criteria.

A high level of risk is a characteristic of taxpayers who have the characteristics of an organization used to obtain unjustified tax benefits, included by third parties «Shell companies».

Therefore, the components of the ACS VAT-2 include, firstly, the receipt of a VAT tax return under the TCS. Secondly, a desk tax audit of VAT tax returns based on information from information sources. Thirdly, the comparison of information about the transactions of counterparties that are the subject to reflection in the value added tax return.

Based on the results of the risk assessment, decisions are made on VAT refund, or on conducting an on-site tax audit, additional tax assessment to be paid by the organization.

It is expected to implement a more modern version of the ACS VAT-3, which will replace the ACS VAT-2 and have more advanced functionality. It is planned that the new software package will allow controlling the flow of funds between the accounts of organizations and individuals, which will significantly reduce the time to consider situations related to tax gaps.

The introduction of a risk-based approach to the selection of taxpayers for on-site control laid down in the ACS VAT-2, allowed to gradually reduce the number of tax audits and increase their effectiveness.

Figure 1 shows the dynamics of VAT charges to the budget of the Russian Federation in trillions of rubles.

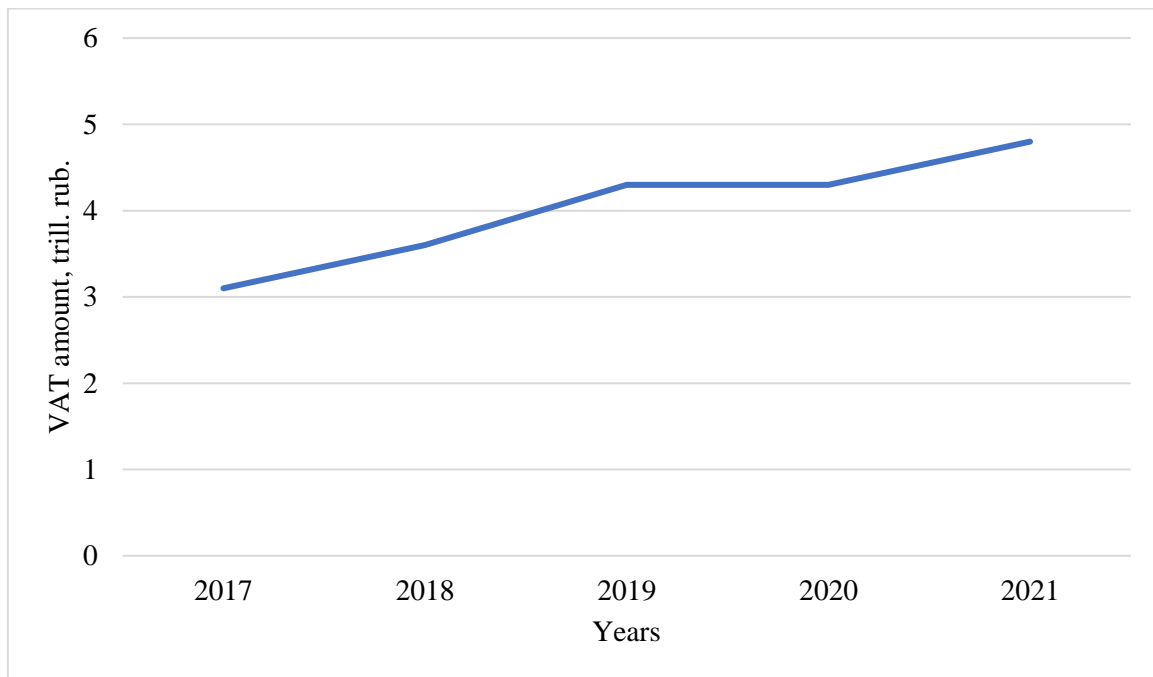


Fig. 1 - VAT in the budget of the Russian Federation for the period 2017-2021, trillions of rubles

Another striking example of the introduction of VAT control systems is the “Golden Tax System” (GTS), introduced in China in 2015, it provides nationwide online tax registration and full online tax declaration. The highest share of tax revenues in China in 2019 was derived from value added taxes / goods and services tax (30.2%) [4].

The introduction of modern GTS is one of the national projects of the Chinese government and it includes a single network and four subsystems. The Unified network is a four-level computerized tax network of bodies regulating the tax sphere at such levels as: national, provincial, local and district. Four subsystems refer to the VAT anti-counterfeiting tax control invoicing subsystem, anti-counterfeiting tax control certification subsystem, VAT auditing subsystem, and invoice co-checking subsystem. Thus, all enterprises that have a duty to pay VAT, operating in mainland China, must work within the framework of GTS [5].

This system allows to verify the authenticity of special VAT invoices and assess risks based on them. When issuing an invoice, the company connects its terminal with the GTS billing section. Based on this, for each invoice transaction, the company sends a copy of the invoice to the tax bureau via the Internet. Information related to sales, such as the amount of sales, the amount of tax, information about the taxpayer, as well as the type and quantity of goods (services) is automatically uploaded to the tax authorities using the Golden Tax system. This system is also used for the preparation and filing of tax returns and the recognition of input VAT.

Thus, both countries have developed and implemented the systems to improve tax administration. The introduction of IT in the field of taxation allows to reduce the time spent by taxpayers on solving issues related to taxes, to establish more thorough control over taxpayers' compliance with legislation in this area, without involving additional employees of tax authorities. Also, tax information becomes more transparent and accessible for exchange between public authorities, including those responsible for the investigation of tax crimes.

These systems of China and Russia have similar goals and methods, consisting of the analysis of VAT collection based on invoices provided by organizations. Undoubtedly, it is impossible to say that the tax administration systems of countries work absolutely identically, as long as countries differ in both management and legal regulation system.

### **References**

1. Analytical portal of the Federal Tax Service of Russia. [Электронный ресурс]. — URL: <https://analytic.nalog.ru> (Reference date: 09.01.2022).

2. The IT system of the Federal Tax Service prevented the loss of 83 billion rubles from the budget. [Электронный ресурс]. – URL: <https://www.tadviser.ru> (Reference date: 11.01.2022).

3. VAT Golden System has been upgraded nationwide. [Электронный ресурс]. – URL: <https://www.bdo.global/en-gb/microsites/tax-newsletters/homepage> (Reference date: 10.01.2022).

4. Revenue Statistics in Asia and the Pacific 2021 — China. [Электронный ресурс]. – URL: <https://www.oecd.org/tax/tax-policy/revenue-statistics-asia-and-pacific-china.pdf/> (Reference date: 10.01.2022).

5. China’s Golden Tax System Phase IV: An Explainer. [Электронный ресурс]. – URL: <https://www.china-briefing.com/> (Reference date: 11.01.2022).

6. Golden Tax System Phase III” – China’s “Internet+Tax” Era Opening. [Электронный ресурс]. – URL: <https://www.grantthornton.cn/uploadfile/2019/0412/20190412042511703.pdf/> (Reference date: 10.01.2022).

### **Информация об авторах**

**Новокшонова Злата Владиславовна** – студентка кафедры Финансовый и налоговый менеджмент Уральского федерального университета имени первого Президента России Б.Н. Ельцина (Екатеринбург, Россия). E-mail: [zlata.novokshonova@mail.ru](mailto:zlata.novokshonova@mail.ru)

**Пономарева Елена Владиславовна** - старший преподаватель кафедры иностранных языков и перевода Уральского гуманитарного института имени первого Президента России Б.Н. Ельцина (Екатеринбург, Россия). E-mail: [ev.ponomareva@urfu.ru](mailto:ev.ponomareva@urfu.ru) .

