

ABSTRACT

Theme of the final qualifying work: Improving the effectiveness of tax administration (on the materials of the Federal Tax Service of Russia for the Kabardino-Balkaria Republic)

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Information about the contracting authority: The Federal Tax Service of Russia in the Kabardino-Balkaria Republic.

Relevance of the research topic: The effectiveness of the tax administration system depends on the success of the implementation of the tax policy of the state. Therefore, the implementation of measures to improve the functioning of the tax administration system has a high priority. Existing shortcomings in the system of tax administration lead to such problems as large-scale tax evasion, the withdrawal of large, medium and small businesses into the informal sector of the economy and offshore zones. Disadvantages in the system of tax administration entail an increase in tax arrears and a budget deficit. This situation leads to the need for reforms aimed at increasing the effectiveness and efficiency of the tax administration system.

The purpose of the work: determination of directions of increasing the effectiveness of tax administration in the Russian Federation.

Tasks:

- 1) study the concept and principles of tax administration;
- 2) to consider problems of tax administration, as well as assessing its effectiveness, in the Russian Federation;
- 3) analyze the accounting of taxpayers in the Kabardino-Balkaria Republic (KBR);

- 4) analyze the income of taxes and fees administered by the Federal Tax Service of Russia for the KBR;
- 5) to conduct an analysis of the effectiveness of tax audits within the framework of the implementation of tax control;
- 6) propose recommendations for improving the effectiveness of tax administration in the KBR;
- 7) develop ways to improve the effectiveness of tax administration in the Russian Federation.

Theoretical and practical significance of the research:

The theoretical significance of the research is that on its basis it is possible to solve some problems of tax administration and to determine the directions for increasing its effectiveness.

The practical significance of this work is the possibility of introducing its results into the activities of the Federal Tax Service of Russia for the KBR and similar departments of the Federal Tax Service of Russia in order to improve the effectiveness of the implemented tax administration activities.

Results of the research: 1) the concept and principles of tax administration have been studied; 2) the problems of tax administration, as well as its effectiveness in Russia; 3) the accounting of taxpayers in the Kabardino-Balkarian Republic is analyzed; 4) the income of taxes and fees administered by the Federal Tax Service of Russia for the KBR was analyzed; 5) an analysis of the effectiveness of tax audits within the framework of the implementation of tax control; 6) recommendations are proposed to improve the effectiveness of tax administration in the KBR; 7) ways to improve the effectiveness of tax administration in the Russian Federation have been developed.

Recommendations:

I. Increase in the collection of basic taxes; Lowering the costs of business entities associated with tax administration procedures; Before the Ministry of Finance and its territorial bodies it is necessary to set a task to ensure an economically justified tax burden;

II. Solving problems of tax administration: conducting qualitative work on improving the Tax Code of the Russian Federation and legislation in the field of the tax system and tax administration; Granting to the Federal Tax Service of the Russian Federation and its subdivisions the right to engage audit firms and certified tax advisers on a commercial basis (for a fee) for conducting on-site tax audits. To this end, it is necessary to make the necessary amendments to the Code of Administrative Offenses and the Tax Code of the Russian Federation; Administrative expenses for collecting taxes should be, if possible, as little as possible; The construction of the tax system, as well as the mechanism of tax administration should be coordinated with the general ideology of the state's social and economic policy; Regular publication of statistical data on tax burden in the context of individual taxes and in various sectors of the economy; Development of relatively easy to understand tax declarations, as well as instructions for their completion; Introduction of search and development of new effective forms of interaction of tax inspectors with taxpayers;

III. Introduction of the practice of "family declaration"

IV. Increase of competencies and level of knowledge of employees of tax authorities; The fight against illegal tax evasion.