SUMMARY

(Subject matter of the dissertation) is: Improvement of activities of tax authorities for collecting tax debt of the organizations (on materials of IFTS of Russia in Pyatigorsk of Stavropol region)

Author of the master’s dissertation: Mirzoyan Christina Armenovna

Scientific supervisor of the master’s dissertation: Candidate of economic sciences, associate professor of Economics, management and Finance Chistova M.V.

Customer organization: Inspection of Federal tax service of Russia in Pyatigorsk of Stavropol Krai

Topicality of the research: Settlement of tax debt of the organizations before the budget system has great macroeconomic value as a condition for transition to sustainable development, increase in competitiveness of producers. In addition, the reduction in the level of tax debt is one of the reserve sources of replenishment of the state budget revenues. The relevance of a problem consists not only in ensuring completeness of taxation, but also in identification of premises of formation of tax debt, development of effective way to reduce and eliminate the causes of origins.

Objective: development of the recommendations submitted on increase in effectiveness of activities of tax authorities for debt collection of the organizations for taxes and fees in the context of improvement of forms and methods of collecting tax debt of the organizations.

Tasks: to study a concept of tax debt and to consider it classification; to consider the main forms and methods of debt collection of the organizations for taxes and fees in the modern Russian legislation; to investigate forms and methods of collecting tax debt of the organizations in a number of foreign countries; to analyze activities of IFTS of the Russian Federation in Pyatigorsk of Stavropol Krai for collecting tax debt of the organizations; to estimate effectiveness of the main methods of ensuring discharge of duty on tax payment and charges; to develop the recommendations submitted on increase in effectiveness of activities
of tax authorities of the Russian Federation for collecting tax debt of the organizations.

The theoretical importance of a research consists in deepening of theoretical knowledge of essence and types of tax debt of the organizations and also practical experience of foreign countries in aspect of its settlement and collection by the tax authorities.

The practical importance of a research is determined by applied character of a number of conclusions and provisions and also a possibility of their application when developing the concept by improvement of the mechanism of collecting tax debt of the organizations.

Results of the research: Tax administration is directed, first of all, to decrease in outstanding amounts on taxes and fees, but in Stavropol Krai there is a paradoxical situation: decrease in total amount of tax debt is followed by significant growth in a shortage in its structure. The effective examination of tax authorities of edge and poorly operating debt collection mechanism on taxes which, according to us, is absolutely inadequate to modern requirements. In general it should be noted satisfactory work of IFTS in Pyatigorsk of Stavropol Krai on collecting tax debt of the organizations, but there are still reserves for its improvement.

Recommendations: Now in tax laws the main loading in the system of collecting or settlement of tax debt of the organizations is made on enforcement powers of collecting.

In our opinion, the mechanism of "precautionary" actions is developed insufficiently. In this regard, it is necessary to build a strategic program to improve the level of economic and tax culture of citizens, increase their awareness and responsibility.

Given the positive experience of foreign countries, special attention should be paid to methods of combating non-payment of taxes of a general nature. Such methods can be:

1) means of political character, the content of which is to use taxes only for
financial, not political purposes;

2) means of economic character related to the direction of avoiding the establishment of too large a tax burden in an unfavorable economic environment;

3) finally, the means of moral character, occupying a leading place among all methods. Tools of a moral nature can be the development of tax propaganda (the slogan of the Federal tax service of Russia – "Pay taxes and sleep peacefully") and tax culture.

Another effective measure to increase the level of tax debt collected, in our opinion, can be the improvement of the material motivation of employees of tax authorities in the mechanism of tax debt collection.