SUMMARY


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The Information about the Contracting Authority: the Inspectorate of the Federal Tax Service of Russia № 2 in the city of Nalchik.

The Topicality of the Research. One of the innovations in the field of the tax administration is as well a particular form of tax control which is a tax audit or pretrial audit associated with the creation and development of the mechanism of the pre-trial settlement of tax disputes in the Russian Federation. The topicality of this graduation thesis is stipulated not only by the necessity of a clear understanding of the parameters of the work of the tax audit departments attached to the bodies of the Federal Tax Service of Russia, but by the need to work out some perspective ways and guidelines to solve the problems that have already arisen and those issues which may arise in connection with the need to expand the activities of these bodies.

The Objective of the Research is to work out possible guidelines to improve the tax audit in the activities of tax authorities based on the development of the theoretical and methodological concepts about its content as a form of the tax control and its role in the tax administration system.

The Tasks of the Research are: to study the content of the tax administration and its basic components; to examine the nature, aims, objectives and functions of the tax control in the Russian Federation; to examine the tax audit
as a form of the tax control organization in the tax authorities' activities; to characterize the organizational and legal bases of the activities of the Inspectorate of the Federal Tax Service of Russia № 2 in the city of Nalchik in the field of the tax audit; to analyze the practice of tax audit (the pre-trial settlement of tax disputes) in the Inspectorate of the Federal Tax Service of Russia № 2 in the city of Nalchik; to work out some ways and guidelines to improve the tax audit in the tax authorities’ activities.

The Theoretical Significance of the Research lies in the generalization and extension of the theoretical knowledge about the content of the tax audit as a special and new form of the tax control as well as about the place of the tax audit in the tax administration system.

The Practical Significance of the Research is determined by the topicality of the tasks set and the level of their solutions reached, as well as is in the fact that the findings and recommendations worked out in the graduation thesis can be applied in the activities of tax authorities of the Russian Federation.

The Findings of the Research: In the area of tax audit, the activities of the Inspectorate of the Federal Tax Service of Russia № 2 in the city of Nalchik is based on the functioning of an independent structural unit of the Inspectorate which is called the Subdivision of the pretrial audit (Working group), and which has been an independent structural subdivision since 2015. The Subdivision provides quarterly reports based on the results of its activities in accordance with the form №2-TS «The Information about the Results of the Work on the Settlement of Disputes in the Pretrial Order» in a timely manner in accordance with the Order of the Federal Tax Service of 25.12.2014 № MMB-7-1/674@.

The analysis of the reporting documents of the Inspectorate of the Federal Tax Service of Russia № 2 in the city of Nalchik regarding the pre-trial settlement of tax disputes allows us to draw a conclusion that the procedure of the pre-trial settlement of disputes remains an effective way to overcome conflict situations which arise between taxpayers and tax authorities.
However, the calculated value of the ratio of complaints which have been examined in the pretrial order by the superior tax authorities, to the number of claims brought against the tax authorities and examined by the courts, on the contrary, has an unstable trend which suggests that there is still an insufficient level of the legal, information and analytical, methodological and personnel provision of the pretrial settlement of tax disputes.

**Recommendations:** The main guidelines to improve the legal, information and analytical, methodological and personnel provision of the pretrial settlement of tax disputes can be as follows:

- the insertion of some addenda to the analytical note for the Report which is presented to the tax authorities in accordance with the form 3-TS in the aspects of:
  1) establishing the correlation between the number of unmet complaints in the pretrial order to the number of the met in favor of taxpayers claims brought against the tax authorities and examined by the courts as an indicator of the effectiveness of the tax authorities’ activities on the pre-trial settlement of tax disputes,
  2) adding a section to the Report and the analytical note concerning the examination of the terms of consideration of the complaints submitted to the tax authorities from taxpayers and possible reasons for the failure to comply with the deadlines.