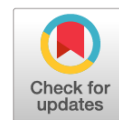


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Impact of Digital Technologies on Implementing Individual Elements of the Tax Structure

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ABSTRACT

This article examines the implementation of various elements of the legal tax structure in the context of advancing digital technologies. It systematically analyzes how digital technologies are applied to specific tax elements in contemporary tax practices.

Keywords: tax structure; tax elements; digital technologies.

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Влияние цифровых технологий на реализацию отдельных элементов структуры налогов

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АННОТАЦИЯ

В статье рассматривается реализация элементов правовой структуры налога в связи с развитием цифровых технологий. Последовательно анализируется порядок применения цифровых технологий к отдельным элементам налога в практике налогообложения.

Ключевые слова: правовая структура налога; элементы налога; цифровые технологии.

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Currently, the development of tax law theory is inextricably associated with the application of scientific and practical achievements in fields such as informatization, digitalization, and artificial intelligence. In the field of taxation, digital technologies are currently actively used and are created and implemented as IT technologies in the course of the economy's digitalization. In the science of tax law, articles have appeared that focus on its new direction, such as the use of digital technologies in taxation [1, pp. 339–342; 2, pp. 167–178; 3, pp. 157–171].

This paper studied the use of digital technologies in the aspect of the implementation of the legal structure of taxes in taxation practice.

The main tool in the formation of bills on specific taxes is the tax legal structure model. The elements of taxes are defined in Article 17 of the Tax Code of the Russian Federation (hereinafter referred to as the TC RF). Scholars highlight in their works a more detailed and wider range of tax elements [4, pp. 56–58; 5, p. 11; 6, p. 24],¹ which form the model of the tax legal structure for the legislative work of deputies at all levels of public authority.

For legislative activity, the classification of tax structure elements is identified based on the consideration of systemic links between the elements. The proposed classification is characterized by the fact that it forms and demonstrates the systemic relationship between the elements not in the statics of the process, but in its dynamics, both during the drafting of a bill and when applying specific taxes for taxation purposes. Using the systemic relationship between the tax elements enables the possibility of applying digital technologies to enhance the implementation of these elements in the taxation of organizations and legal entities. This classification consists of three groups:

1. A set of elements characterizing the tax subject. This includes the taxpayer, tax benefit, and tax exemption. There is a systemic relationship between these elements, characterizing the position of the taxpayer when paying the tax and influencing the content of the emerging tax legal relationship between the taxpayer and the state.

2. A set of elements that facilitate the fulfillment of the taxpayer's obligation to pay taxes. This is formed by the taxable item, the subject of the tax, and the source of the tax. There is a special systemic relationship between these elements, which must be considered when forming a bill on the proposed tax. This indicates the possibility of the emergence of a tax source for the taxpayer with the existing subject and object of the proposed tax.

3. A set of elements implemented to fulfill the obligation to pay taxes. This group can be divided

into several subgroups, where the elements are united by systemic connections, depending on their roles:

1) the tax base and the tax rate united by the scale of tax and the unit of the tax base;

2) the tax period and the reporting period; and

3) the procedure for calculating the tax, the procedure for paying tax, the deadlines for paying tax, and the methods of paying tax.

The development of digital technologies used in taxation has a significant impact on the implementation of the elements of specific taxes. The mechanism of digital technologies cannot be applied equally to all elements, because of the position of the taxpayer in their specific manifestation in tax legal relations. At the same time, this work is performed successfully both at the level of legislative work and by regulating tax legal relations by statutory instruments of the Government of the Russian Federation, the Ministry of Finance of the Russian Federation, and the Federal Tax Service of Russia.

In the composition of the selected elements, a special place and role belong to the taxpayer. This is because only the taxpayer has legal capacity in the tax legal relationship arising from the payment of tax. The taxpayer can present themselves in respect of each element of the structure of the tax paid by them. Therefore, digital technologies in taxation are applied with the direct participation of the taxpayer through the implementation of their rights and obligations in the arising legal relations. These legal relations differ in specific content and depend on their parties. They can arise between the taxpayer and the state as represented by tax services during the registration of the taxpayer, between the taxpayer and entities providing electronic services when receiving an electronic signature, and between the taxpayer and the bank when making electronic payments using the authorized electronic signature of the taxpayer. The introduction of digital technologies in taxation entails the emergence and development of a special type of tax legal relations regulated both by TC RF norms and by special statutory instruments governing the use of specific digital technologies. Thus, the taxpayer is the main aspect of the legal structure of a tax. At the same time, digital technologies are applied in taxation from the moment of determining a person as a taxpayer for a specific tax. For this purpose, tax services use digital technologies from other fields of activity of state and municipal authorities. Therefore, to register individuals as potential taxpayers, a digital platform of the Civil Registry Office is used. The electronic platforms for registering vehicles of the State Traffic Safety Inspectorate are used to register individuals and organizations, and information from the electronic platforms of state bodies that perform cadastral registration of land plots is used to register real estate objects. A Russian organization is registered based

¹ Tax Law, textbook of higher education institution, ed. Yu.A. Krokhina, Norma, Moscow, 57–60 (2003).

on the Unified State Register of Legal Entities. The statutory instruments of the Federal Tax Service of Russia (Order of the Federal Tax Service of Russia dated 09/04/2020 ED-7-14/632 as amended on 10/30/2023 and the Order of the Federal Tax Service of Russia dated 05/08/2020 ED-7-14/323) define the procedure for filing and format of an application for the tax registration of organizations and individuals, and the format of a certificate and notification of tax registration in electronic form via telecommunication channels. Thus, the position of the potential taxpayer is determined relative to such elements of taxes for which they will be charged with the obligation to pay, as a tax subject, a taxable item and a tax source. For property taxes, the cost of the tax subject will be used initially as the source of tax. A person acquires the legal status of a taxpayer only upon registration with the tax authority. In this case, the taxpayer acquires the right to tax benefits and exemptions, which determines their full status as a tax subject.

Having achieved the status of a taxpayer, a person begins to define himself in respect of a group of elements that facilitate the fulfillment of the obligation to pay taxes. The tax base is distinguished from subgroup 1 of these elements. In 2003, the Federal Law "On the Use of Cash Register Equipment in Settlements in the Russian Federation"² was adopted. Thus, individual entrepreneurs and organizations maintain a cash register equipment account, which is located in the information and telecommunications network internet on the official website of the Federal Tax Service of Russia. The procedure for maintaining it is determined by the Order of the Federal Tax Service of Russia dated 09/08/2021 ED-7-20/798. The cash register equipment can be used for a more complete accounting of revenue from the sale of goods and the provision of services. The tax base is formed by combining fiscal data from the taxpayer operator. The calculation of the tax and its transfer to the budget is done without the participation of the taxpayer using digital technologies. When using cash register equipment, the tax structure elements such as the procedure for calculating the tax, the procedure for paying the tax, the deadlines for paying the tax, and the methods of paying the tax are implemented simultaneously. Moreover, these elements are implemented differently when organizations and individuals pay taxes independently using digital technologies.

The implementation of such tax elements as the tax payment procedure, deadlines, and methods are regulated

by the norms of both Part 1 of the TC RF and Part 2, which determine the legal structure of specific taxes, and special departmental regulatory documents. Thus, following the Order of the Federal Tax Service dated 08/03/2020 ED-7-14/525, the format is determined for submitting a notification from the territorial body of the Federal Treasury, which opens and maintains the personal accounts of organizations, in the form of Simple Object Access Protocol messages to the tax authority in electronic form using web technologies, through the electronic service of the Interdepartmental Electronic Interaction System. From this moment, a budgetary organization, already a taxpayer, not only pays taxes to the budget but is also subject to tax control. Under cl. 1 of Article 58 of the TC RF, the payment of taxes and the advance payment of taxes to the budget are performed as a single tax payment, unless otherwise provided for by law. The Order of the Federal Tax Service dated 11/02/2022 ED-7-8/1047 approved the form, the procedure for its completion, and the format for providing a notification of calculated amounts of tax payments, payments of fees, and insurance premiums. The notification is generated and sent using digital technologies through the accounting system or the taxpayer's account.

Under Article 80 of the TC RF, taxpayers prepare an income tax return electronically on taxable items, income received, expenses incurred, sources of income, tax base, tax benefits, the calculated amount of tax due, and other data that are used to calculate and pay the tax. The prepared tax return is transmitted via telecommunication channels using an enhanced qualified electronic signature or through the taxpayer's account.

A special aspect of the implementation of the "tax payment deadlines" element is the provision of a deferral, installment plan, or investment tax credit to the taxpayer. Appendices 11, 12, and 13 to the procedure for their provision, approved by the Order of the Federal Tax Service dated 11/30/2022 ED-7-8/1134, provide the format of electronic applications that can be submitted by the taxpayer through their account.

The use of digital technologies in taxation practice helps to increase transparency in the fulfillment of the taxpayer's obligation to pay taxes and fees. It appears that the use of digital technologies will affect the legislative activities of representative authorities in determining the values and content of the legal structure of the established taxes and fees.

² Legislative Corpus of the Russian Federation, No. 21, Art. 1957, 8310, (2003).

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