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Specifics of the tax control in Ukraine: critical analysis and ways of increasing efficiency

The analysis of tax control problems in Ukraine are conducted. The essence of tax control and types of tax audits are revealed. Comparison of the tax control methods in Ukraine, France, the UK and Sweden are conducted. Comparison of the anti-corruption policy of Great Britain, China, India and Bangladesh are conducted. The main directions of increasing the efficiency of tax control in Ukraine are determined.

Key words: tax control, taxation, tax audits, fight against corruption, anti-corruption policy.

Formulation of the problem. Today, in the conditions of chaotically structured economy, in conditions of limited financial possibilities of the country and the need of institutionalization of the new economic relations of the state that work in fiscal authorities and economic entities, the role of tax control is important element in process of tax administration in Ukraine.

Tax control is an effective instrument for monitoring activity of participants of economic relations. Since taxes are the main source of replenishment of the state budget, state control bodies must conduct monitoring concerning payment of taxes by business entities to identify debtors.

Effectively built system of tax control is an effective mechanism and necessary condition for the successful functioning of public finance, because it encompasses the entire system of taxation, and is also carried out in the context of individual taxes, tax groups, tax payers and territories.

So there is an immediate need to solve the problem of analysis of modern approaches to the development of tax control as a control instrument of the activities of

the participants of economic relations and provide recommendations for improving ways of its efficiency.

Analysis of recent research and publications. Problems of development of tax control are increasingly attracting the attention of both foreign and domestic scientists. Y.B. Ivanov, A.I. Krisovaty, A.Y. Kizima and V.V. Karpova [1] paid attention to the development of theoretical and methodological foundations for the development, organization and implementation of tax control. The conceptual bases of the study of the effectiveness of tax control and the general principles for its increase are presented in the works of O.M. Voronkova [2], M.I. Melnik [3], I.V. Leshchuk [4] and Yu.V. Sibiryanskaya [5].

But the analysis of specialized literature has shown that there are certain disadvantages in the development of the tax control system of Ukraine, which require detailed study and make recommendations for its improvement.

Tasks. To solve some outlined problems let's analyze modern approaches to the development of tax control, using a synthesis

of world scientific and practical experience of the specific characteristics of taxation and a study of theoretical and practical aspects assessment investigated issues.

The main research. The Tax Code of Ukraine is regulated the concept of tax control. Under the tax code, tax control is a system of measures taken by the supervisory authorities in order to detect errors and analyze the correctness of the charge, completeness and timeliness of payment of taxes and fees, as well as compliance with legislation on the regulation of cash flow, settlement and cash operations, patenting, licensing and other legislation.

In the process of organizing and conducting tax control, the interests of the state are represented by the authority that manages this sector. In Ukraine, there is the State Fiscal Service of Ukraine.

In the theory of tax control, there are many types of tax audits classified according to various criteria. Legislative classification regulates the following types of tax audits, according to Art. 75 of the Tax Code of Ukraine (fig. 1).

The main criteria for classifying tax audits are the object of control, the amount and frequency of control activities, the place of control. The main principle of selection of enterprises for any audit is the risks of non-payment of proper tax payments to the budget.

According to article 75 of the Tax code of Ukraine [6], cameral tax audit is conducted at location of tax authority on the basis

of tax returns and other documents submitted by the company at the end of fiscal period.

Documentary tax audit is conducted on the basis of tax declarations (calculations), financial, statistical and other statements, tax and accounting registers, the primary documents used in accounting and tax accounting. In other words, the documentary tax audit is carried out for the aggregate figures of financial-economic activities of the payer.

Documentary tax audit for periodicity of the legislation is classified into scheduled and unscheduled tax audits. Scheduled tax audit is carried out according to the plan-schedule of documentary tax audit, and conducting documentary unscheduled tax audit is preceded by the presence of certain legal circumstances.

At the venue of the tax audit distinguished on-site and off-site documentary tax audits. On-site tax audit is conducted at the location of taxpayer or location of the object of ownership, with respect to which such verification is carried out. Off-site tax audit is conducted in the premises of the state tax service.

A type of tax audit is the actual. The term "actual tax audit" prior to 2011 was not used in any legislative act of Ukraine. According to article 80 of the Tax code, the actual tax audit is carried out at the place of actual implementation by the taxpayer of activities, location of economic or other intellectual property of such taxpayer.

So, it should be noted that the tax practice consider the most effective form of tax

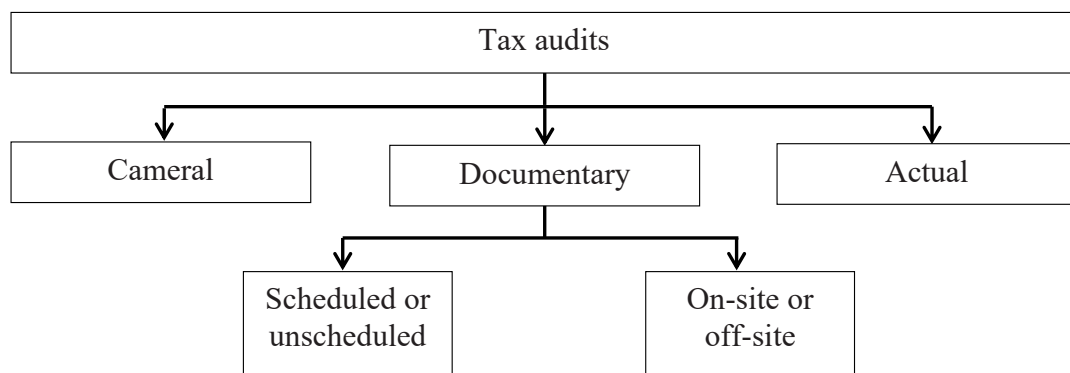


Fig. 1. Types of tax audits carried out in accordance with the Tax Code of Ukraine

control is documentary unscheduled on-site tax audit. It allows to identify the most flagrant and numerous violations of the tax legislation, because it can be based on the resolution (ruling) of the court or the decision of body of inquiry, investigator, prosecutor, brought by them in criminal cases within their proceedings. In such situation, the tax authorities can compensate for a significant part of the budget tax payments, the payment of which the taxpayer avoided.

With the changes to the Tax Code of Ukraine in 2012 introduced a new term “electronic tax audit”.

Electronic tax audit is documentary off-site unscheduled tax audit, which is based on the application submitted by the taxpayer with insignificant risk (as determined in accordance with p. 77.2 of the Tax Code of Ukraine), to the tax office in which he or she is on the tax accounting. For its conduct, the taxpayer must submit a tax application. It served for 10 calendar days prior to the expected commencement of the electronic tax audit.

One of the stages of evaluation of the effectiveness of tax control as a function of public administration is the monitoring of tax audit. Let's explore the current state of tax audits: the dynamics of coverage by tax audits of Ukrainian enterprises, the tendency to reduce inspections, the main indicators of control and verification work.

In recent years, the work of the State Fiscal Service (DFS) is aimed at reducing the administrative pressure on conscientious taxpayers and increasing the effectiveness of

control and verification measures in relation to risky subjects of management.

As a result of processing the data of the risk-oriented system, the plan-schedule for conducting documentary planned audits for 2015 includes 4,912 companies. Also, the plan-schedule for conducting documentary scheduled audits includes 3.3 thousand individual entrepreneurs, which is almost 26% less compared to 2014.

In 2015 the SFS held 4.5 million scheduled documentary tax audit of the companies, which is by 1.7 thousand or 28% less than in 2014.

In addition, held a 21.2 thousand unscheduled documentary tax audit (11.9 thousand, or 36% less than in 2014) and 50.4 thousand counter verification (15.3 thousand, or 23% less than last year) (fig. 2).

By results of tax audits in 2015 assessed additional budget of 36.5 billion UAH of monetary obligations, including the results of scheduled documentary tax audits – 18.5 billion UAH, unscheduled tax audits – 18.0 billion UAH.

According to the results of the tax compromise of addition accrued tax liabilities repaid 7.0 billion UAH (including scheduled documentary tax audits – 3.5 billion UAH, unscheduled tax audits – 3.5 billion UAH); agreed 4.6 billion UAH (including for documentary tax audits – 1.8 billion UAH, unscheduled tax audits – 2.8 billion UAH), of which the budget received 2.9 billion UAH (including for documentary tax audits – 1.3 billion UAH, unscheduled tax audits – 1.6 billion UAH).

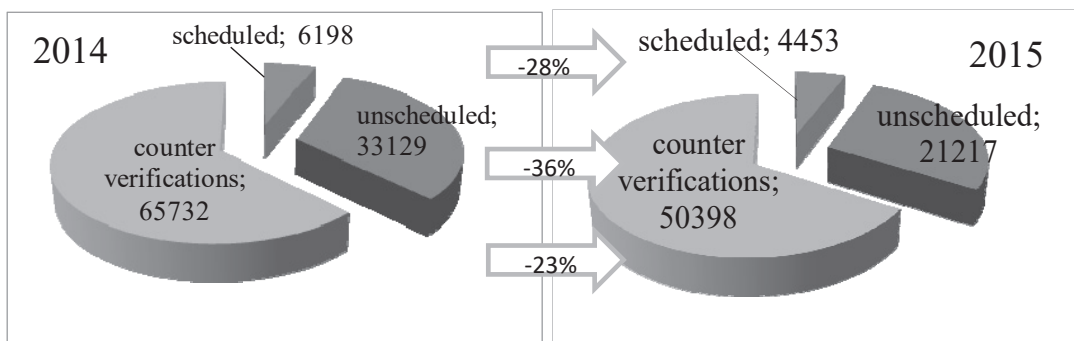


Fig. 2. Trends in the reduction of audits (verifications) in 2014–2015

Reduced the negative value of object of taxation by the income tax on 9.8 billion UAH, which increased tax evasion on 1.9 billion UAH. Reduced remains of negative value of VAT on 1.3 billion UAH, which, after budgetary compensation, included in the tax credit on the next period.

Thus, the data analysis showed that in recent time there has been a steady trend in reduction in the number of executed control testing measures.

The desire to build in our country an efficient tax system encourages study foreign experience of tax control to search for sound ideas, approaches, methods of implementation and identify the prospects for its application in domestic tax practice. So, the next step is conducting a critical analysis of methods of tax control in Ukraine, France, the UK and Sweden (tab. 1).

Analyzing the tax systems of foreign countries, we may conclude that Ukraine,

the UK and Sweden use cameral and documentary tax audits. They allow identifying the most numerous violations of the tax legislation. The rules of tax audits act on the principles of equity, promotion and clarity, characterized by precision and predictability.

Analyzing the features of the application of liability for tax offenses in foreign countries, we can distinguish the European approach – a more democratic, preventive, and aimed at harmonizing the relationship between taxpayers and supervisory tax authorities. In this approach, criminal penalties can be replaced in the form of various surcharges to taxes, the amount of which is established by administrative authorities. At the same time, Switzerland and the UK establishing fixed amounts of fines, depending on the magnitude of the violation and intent. In France, penalties are established as a percentage of the amount of understated tax.

Table 1

Comparison of methods of tax control in Ukraine, France, the UK and Sweden

Country	Tax authority	Types of tax audits	The rules of tax audit	The rights of the parties and features of the tax system
Ukraine	State Fiscal Service of Ukraine (SFS)	Cameral, documentary and actual	Cameral tax audit is conducted at the premises of the state tax service, the documentary tax audit is conducted for the aggregate figures of financial-economic activities of the payer and actual tax audit is conducted at the place the actual implementation by the taxpayer of activities of the payer	Each form of the tax control is inherent in their methods, which are evidence of the relationship between these categories. They are chosen depending on the specific tasks set by the supervisory authorities
France	General tax Directorate of France	Tax audits with departure into place	The taxpayer must be warned about the tax audit at least 10 days. Without warning, unannounced inspections may be conducted only if there is reliable information that the company avoids paying taxes	Each side defends its rightness
United Kingdom	Tax office in the UK	Cameral and documentary	Act on the principles of equity, promotion and clarity	Attention is paid to the quality of service of taxpayers
Sweden	State tax administration of Sweden	Cameral and documentary	The tax authorities are guided by the postulate that the voluntary payment of taxes is achieved through: well-established control body, which is characterized by precision and predictability	To the category of honest payers belong 80% of taxpayers

So one of the ways of increasing the efficiency of tax control in Ukraine is the fight against corruption.

Corruption as a social phenomenon is a serious problem in any society. The most dangerous form of corruption is the merging of criminal elements with state structures, hereupon officials are working primarily for their own enrichment or engaged in trade of the utility functions.

The issue of corruption is the most relevant for Ukraine. World experience shows that when the state is in the process of reforming, the level of corruption always increases. Therefore, corruption in Ukraine in its scale, specificity and dynamics is a consequence of the general political, social and economic problems of our state, finding the solution to which is extremely important and difficult for Ukraine. The unprecedented level reached by corruption threatens national security and constitutional order of the state.

The most common types of corruption crimes are bribery, embezzlement of budget funds, and abuse of power or official position.

The overall level of corruption in Ukraine is quite high. In 2014, for research on international anti-corruption non-govern-

mental organizations Transparency International, Ukraine occupied 142th position out of 175 countries with a high index of corruption in the country.

In 2015, Ukraine has managed to earn only one additional point. By the results of Corruption Perception Index, in 2015 Ukraine occupied 130th position on the level of perception of corruption out of 168 countries.

To show positive dynamics of the index, Ukraine has managed by increasing public condemnation of corrupt officials, creating anti-corruption bodies and relevant legislative framework.

Reducing the level of corruption to a safe level in Ukraine is possible only under condition of studying and adaptation of foreign experience of struggle against this very negative social phenomenon. The selection and study of foreign programs, which are aimed at combating corruption and have proven in practice their effectiveness is a great prospect for adaptation of positive foreign experience, especially in the absence of the real action mechanism of anti-corruption. So it is reasonable to analyze the experience of the countries that have achieved some success in this area (tab. 2).

Table 2

Comparison of anti-corruption policy in the UK, India, China and Bangladesh

Country	Directions of fight against corruption
UK	Tracking corruption processes by Nolan Committee. Its work focuses on the major areas of public life that are causing the greatest public concern: on the members of parliament who work as consultants of firms; on former ministers and other officials who work in those sectors of industry, which used to be under reputation of the government
India	India's Anti-Corruption compliance programme is based on leading international and Indian Anti-Corruption frameworks and/or relevant Anti-Corruption legislations, such as the PCA, World Economic Forum's Partnering Against Corruption Initiative (WEF-PACI), PwC's Global Anti-Bribery Standards, and other relevant laws, regulations, and standards
India	Applicable Indian Law makes it illegal – to offer or pay bribes to Indian Government Officials. – the acceptance, offer or payment of bribes to any individual, commercial party or government official, with the intention of improperly influencing official acts or decisions, obtaining/retaining/directing business to any person or entity, securing an improper advantage, or for the personal gain of an individual. – Anti-Corruption laws also prohibit the indirect payment of bribes through intermediaries, agents, contractors, or other third parties. A corrupt payment/bribe can take many forms, including an irregular payment of money (such as "kick-backs", secret commissions, and similar payments), a payment in-kind (e.g. non-cash items such as travel, hotel, car service, tickets, club memberships, internships, hospitality and entertainment, employment opportunities, use of influence, special privileges, personal favours, financial arrangements on favourable terms, benefits and services) or gifts

Table 2

Country	Directions of fight against corruption
China	The main countermeasure in China today is the punishment of corrupt officials. There are the following three kinds of punishment: Political punishment Administrative punishment Criminal punishment
Bangladesh	Bangladesh has taken significant steps forward in the fight against corruption, through institutional reforms, accession to the UNCAC and the adoption of new legislation. Despite the high levels of corruption in the country, Bangladeshi citizens see their government as effective or even very effective in the fight against corruption, according to Transparency International's Global Corruption Barometer, 2011 Institutional framework – Anti-Corruption Commission the Bangladeshi Anti-Corruption Commission (ACC) – Office of the Comptroller and Auditor General – Anti-Money Laundering Department Election Commission

So, as we can see, the overseas anti-corruption legislation develops in the direction using the entire arsenal of legal means of struggle.

According to the analysis, we see that India considers legislative development as the main methods of combating corruption. At the legislative level, methods are being introduced that do not allow corruption to spread. In China, the main method of combating corruption is the laws and the punishment of corrupt officials. Bangladesh has taken significant steps forward in the fight against corruption, through institutional reforms, accession to the UNCAC and the adoption of new legislation. The main methods of fighting corruption in Bangladesh are aimed at the creation of anti-corruption institutions.

The analysis of features of fight against corruption crimes in the UK, UK, India, China and Bangladesh allows us to form an idea about the basics of advanced national anti-corruption strategy, whose development is needed today in Ukraine. According to the analysis, we see that Ukraine needs to pay more attention to the existing anti-corruption policy and review existing methods. You may need to take note and use the experience of other states. Clarify legislation, create a branch of government that will work only on current issues and improve anti-corruption methods.

Findings and forecasts. The Tax Code of Ukraine is regulated the concept of tax control. The main criteria for classifying tax

audits are the object of control, the amount and frequency of control activities, the place of control. The main principle of selection of enterprises for any audit is the risks of non-payment of proper tax payments to the budget.

In the theory of tax control, there are many types of tax audits classified according to various criteria. The main is cameral, documentary, actual and electronic.

The desire to build in our country an efficient tax system encourages study foreign experience of tax control to search for sound ideas, approaches, methods of implementation and identify the prospects for its application in domestic tax practice. So, the next step is conducting a critical analysis of methods of tax control in Ukraine, France, the UK and Sweden.

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Проаналізовано аналіз проблеми податкового контролю в Україні, розкрито сутність податкового контролю та види податкових перевірок. Проведено порівняння методів податкового контролю в Україні, Франції, Великобританії та Швеції. Зроблено порівняння антикорупційної політики Великобританії, Китаю, Індії та Бангладешу. Визначено основні напрями підвищення ефективності податкового контролю в Україні.

Ключові слова: *податковий контроль, оподаткування, податкові перевірки, боротьба з корупцією, антикорупційна політика.*

Проанализированы проблемы налогового контроля в Украине, раскрыты сущность налогового контроля и виды налоговых проверок. Проведено сравнение методов налогового контроля в Украине, Франции, Великобритании и Швеции. Сопоставлена антикоррупционная политика Великобритании, Китая, Индии и Бангладеша. Определены основные направления повышения эффективности налогового контроля в Украине.

Ключевые слова: *налоговый контроль, налогообложение, налоговые проверки, борьба с коррупцией, антикоррупционная политика.*

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