ABSTRACT
The article deals with the fundamentals of organizing and conducting tax control over legal entities in the Russian Federation. The tax control should be understood as the effective activity of the authorized bodies for monitoring compliance with the legislation on taxes and fees by all participants in economic, financial and legal relations, using for this purpose modern economic, financial and legal methods, including information technologies that do not violate the rights and interests of controlled persons, in order to ensure full and timely performance by the latter of the duties imposed by the legislation on taxes and fees of the Russian Federation. We provided and analyzed the data on the effectiveness of field tax audits and the data on additional assessed payments under the results of field tax audits of legal entities in Russia for 2014-2016. We considered the degree of coverage of legal entities by field audits in Russia and in the federal districts for 2014-2016. On the basis of the complex analysis, we identified the problems arising in the course of tax control over legal entities, and suggested the ways of their solution.

Keywords: tax control, tax, taxation, legal entity, field tax audit.
Tax control over legal entities in the Russian Federation
Revista Publicando, 4 No 13. (2). 2017, 853-863. ISSN 1390-9304

1. INTRODUCTION
The current level of development of public relations in the field of taxation, as well as the continuous improvement of tax regulation presuppose the need for a scientific analysis of the ongoing legal transformations and comprehension of those organizational and legal mechanisms that are used by the state to implement its interests in the implementation of tax exemptions. And the most significant is the organization and functioning of state tax control in this aspect as the implementation of state interests in the tax sphere occurs mostly within its framework day by day. Of course, this causes an increased interest in studying the functioning of the state tax control mechanism.

In order to disclose the concept of tax control, it is first of all necessary to turn to the characterization of the control category as a whole. This category has been used for a long time in various branches of science, therefore it has been sufficiently well studied by the specialists of various fields of knowledge. It is possible to single out a number of aspects in which the majority of scientific researches consider control as (Anashkin A.K. 2008, p. 29):
- a function, method or form of executive-administrative (managerial) activity of management bodies, their leaders;
- a set of methods and techniques (or forms and methods) used by the government bodies;
- a final stage of the management process;
- a feedback form through which the management system receives the necessary information about the actual state of the object managed and the execution of management decisions;
- a system for monitoring and verifying the process of functioning of the object managed in order to detect deviations from the specified parameters.

2. THEORY
There are various formulations of such a concept as "tax control" in various sources. According to Article 82 of the Tax Code of the Russian Federation, the tax control recognizes the activities of authorized bodies to monitor the compliance of taxpayers, tax agents and payers of fees with tax and fee legislation in the manner established by the Tax Code of the Russian Federation.
It should be noted that tax control is considered by scientists in three directions, namely as (Bezrukov G. G., Kozyrev A.V. 2015, p.49):

- specific activities of authorized state bodies to ensure compliance with the tax legislation;
- a set of actions, methods, operations and ways to verify compliance with the tax legislation;
- a system of organizational, methodical, technical aspects.

Despite the different formulations of a definition, the tax control itself fulfills certain goals, which are presented in Figure 1.

![Tax control purposes diagram](image)

**Fig. 1. Tax control purposes (Aliev R. N. 2016, p. 50)**

Respectively, the tax control should be understood as the effective activity of the authorized bodies for monitoring compliance with the legislation on taxes and fees by all participants in economic, financial and legal relations, using for this purpose modern economic, financial and legal methods, including information technologies that do not violate the rights and interests of controlled persons, in order to ensure full and timely performance by the latter of the duties imposed by the legislation on taxes and fees of the Russian Federation.

It is used various forms and methods when conducting tax control. The form of tax control is an external expression of the organization and conduct of control actions...
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carried out by the tax authorities in order the taxpayers, tax agents and payers of fees comply with the legislation on taxes and fees. So, there is a single form of tax control - an audit, which is carried out in the form of:
- in-house tax audit;
- field tax audit;
- audit of the execution of tax sanctions;
- audit of the validity of taxpayers' objections to acts of tax authorities;
- audit of the compliance of prices with market prices (Federal Tax Service of Russia).

3. DISCUSSION

The field tax audits of legal entities have an aim to verify the correctness of calculation and timeliness of payment (withholding and transfer) of one or more taxes at the taxpayer's location by analyzing the relevant documents (information) and studying the actual state of taxable objects. This is an effective and comprehensive type of tax audits. The actual conduct of a field tax audit is characterized by the implementation of certain measures aimed at collecting information and fixing evidence of a tax offense, if there are sufficient grounds for the employees of the tax authorities to believe that it has been committed or could have been committed by a taxpayer (Maksimov Yu. A., Maksimova E. M. 2013, p. 78).

Let us consider the dynamics of the number of conducted field tax audits in general for Russia. Every year the number of field tax audits of legal entities is reduced. So, it was a decrease by 3,266 ths. units, or 11.1% in 2015 compared to 2014, and by 3,598 ths. units or by 13.7% in 2016 compared to 2015. However, it is worth noting that the effectiveness of field tax audits of legal entities does not decrease with a decrease in the number of field tax audits of legal entities, as can be seen in Figure 2.
The effectiveness of tax authorities in the field tax audits of legal entities is high in Russia as a whole, as shown in Figure 2. The effectiveness of field tax audits of legal entities indicates that various violations of tax legislation have been identified during the audits. In federal districts, the situation in terms of the number of field tax audits of legal entities and the audit effectiveness is different, as evidenced by statistics from the official source of the Federal Tax Service of Russia.

The main indicator of the tax control effectiveness is the amount of additional payments accrued based on the results of field tax audits, whose data are presented in Table 1 in general for Russia for 2014-2016.

Table 1. Information on additional payments accrued based on the results of field tax audits of legal entities in general for Russia (Federal Tax Service (Electronic resource): Statistics and Analytics. 2017)

<table>
<thead>
<tr>
<th>Indicators</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
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<tr>
<td>Total additionally accrued payments, including:</td>
<td>278,167</td>
<td>258,808</td>
<td>341,163</td>
</tr>
<tr>
<td>Amount, mln. roubles</td>
<td>Share, in %</td>
<td>Share, in %</td>
<td>Share, in %</td>
</tr>
<tr>
<td></td>
<td>100</td>
<td>100</td>
<td>100</td>
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</tbody>
</table>
According to Table 1, there is an ambiguous situation in general for Russia, since the additional charges have not had a definite tendency over three years. Based on the results of field tax audits for 2014, 278,167 mln. roubles were additionally raised. In 2015, this indicator decreased by 7%, which amounted to 258,808 mln. roubles. For 2016, the amount of taxes and other payments on the results of field tax audits of legal entities equal to 341,163 mln. roubles was additionally charged, which was almost 1.5 times more. The largest share of the additional payments accrued based on the results of field tax audits of legal entities in Russia as a whole is made by taxes: 73.25% - in 2014, 74% - in 2015, 72.3% - in 2016.

For a more detailed analysis, let us consider the extent of field audits in Russia and the federal districts, which is calculated as the ratio of the number of field audits conducted to the number of legal entities registered with the tax authorities multiplied by 100%. The calculation results are presented in Table 2.

### Table 2. The extent of field tax audits of legal entities by federal districts in percentages

<table>
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<tr>
<td>In general for Russia</td>
<td>0.63</td>
<td>0.54</td>
<td>0.5</td>
</tr>
<tr>
<td>for the Central Federal District</td>
<td>0.51</td>
<td>0.45</td>
<td>0.41</td>
</tr>
<tr>
<td>for the North-West Federal District</td>
<td>0.44</td>
<td>0.23</td>
<td>0.21</td>
</tr>
<tr>
<td>for the Southern Federal District</td>
<td>0.99</td>
<td>0.87</td>
<td>0.78</td>
</tr>
<tr>
<td>for the Crimean Federal District</td>
<td>-</td>
<td>-</td>
<td>0.03</td>
</tr>
<tr>
<td>for the North Caucasus Federal District</td>
<td>1.18</td>
<td>0.96</td>
<td>0.8</td>
</tr>
<tr>
<td>for the Volga Federal District</td>
<td>0.81</td>
<td>0.73</td>
<td>0.65</td>
</tr>
<tr>
<td>for the Ural Federal District</td>
<td>0.62</td>
<td>0.61</td>
<td>0.64</td>
</tr>
<tr>
<td>for the Siberian Federal District</td>
<td>0.68</td>
<td>0.61</td>
<td>0.53</td>
</tr>
<tr>
<td>for the Far Eastern Federal District</td>
<td>0.59</td>
<td>0.54</td>
<td>0.52</td>
</tr>
</tbody>
</table>
As could be seen from Table 2, the extent of field tax audits of legal entities did not exceed 0.5% for the analyzed period in general for Russia in 2016. And this indicator is reduced annually in general in Russia, which is connected with the policy pursued by the Federal Tax Service in the field of improving tax administration. That is, there is a shift in the area of pre-testing analysis of organizations that fall under the field tax audit in a positive way.


4. RESULTS

Currently, the field audits play a key role in the effectiveness of implementing tax administration and, as a consequence, in the effectiveness of the country's tax policy as a whole. During the field audits, the tax authorities can investigate the specifics of tax accounting in the organization, check various physical indicators by using various methods. The use of a risk-oriented approach in selecting the objects for the field tax audits, a detailed analysis of risk areas, the use of all instruments provided by the current legislation, including tax burden indicators, obtaining information from the external sources, including information from the law enforcement agencies, and the use of information received by the tax authorities from the foreign tax administrations under international agreements, the use of information on cross-border transactions, and the application of transfer prices increased the efficiency of field tax audits of organizations, individual entrepreneurs and other persons engaged in private practice.

If we classify all the problems that arise in the process of tax administration, we can divide them into four blocks, which most fully outline the picture of vulnerabilities of the tax authorities both during field tax audits and in general (2015, p. 16):
- interaction of tax authorities with other state structures;
- geographical features of the audited areas and access to documents during the field tax audit;
- improving the quality of intra-departmental control;
- reduction of tax disputes in the courts.

The current state of tax control is characterized by a tendency to a targeted reduction in the number of field tax audits in order to create a liberal and competitive tax system that relieves the taxpayer of excessive administrative impact. In our opinion, one of the main tasks of organizing and conducting the field tax audits is to study the problems, which will improve the performance of tax authorities in turn.

Therefore, in order to solve the problems under consideration, we need to carry out the following measures:
- it is necessary to improve the interaction of tax authorities with other supervisory bodies (customs bodies, internal affairs bodies, etc.) on the exchange of information and to fix this by the legislation, since such relationships are regulated only by the intra-departmental documents. With the merger of information flows and their mutual exchange, it is possible to conduct targeted field tax audits, ensure maximum effectiveness of tax audits from the point of view of additional charges to the budget made by their results with less cost;
- in order to conduct the appeal procedures for the decisions on acts of the field tax audits in a more simplified and accelerated form, the courts specializing in the practice of tax disputes need to create special colleges.

5. CONCLUSION

Thus, the problems of tax control perfection, an increase of its quality are widely discussed in the scientific circles for today. Today, it is required to improve the tax legislation, and, first of all, the first part of the Tax Code of the Russian Federation, to improve the organization and technology of the tax authorities. At present, the procedure for the in-house audits is not clearly described in the Tax Code of the Russian Federation. There is no established procedure for documenting the date of actual commencement of an in-house audit and a clear definition of the concept, boundaries and rules for conducting the in-depth in-house audits. A situation in which different tax returns are submitted to the inspection at different times creates great inconvenience to the taxpayers and tax authorities. This increases the time spent by the tax authorities on
accepting and processing tax returns in the tax authorities and complicates the delivery of tax returns to the payers.

Based on the study, we recommend the following perspectives.

1. It is necessary to develop tax ruling in Russia based on the best foreign experience in relation to all taxpayers - legal entities. Such relationships will positively affect both taxpayers - legal entities and tax authorities. The tax authorities can receive the advantage represented by the expansion of relations with taxpayers - legal entities, based on trust, mutual understanding, openness and transparency. The taxpayers - legal entities can receive the advantage represented by the reduction of uncertainty regarding the position of tax authorities on problematic issues.

2. It is necessary to improve the interaction of tax authorities with other supervisory bodies (customs bodies, internal affairs bodies, etc.) on the exchange of information and to fix this by the legislation, since such relationships are regulated only by the intra-departmental documents. With the merger of information flows and their mutual exchange, it is possible to conduct targeted field tax audits, ensure maximum effectiveness of tax audits from the point of view of additional charges to the budget made by their results with less cost.

3. In order to reduce and prevent a tax offense in Russia, it is necessary to establish an institute of tax consulting. To this end, the rights and duties of tax authorities should be attributed to the conduct and provision of tax consultations, which will help preserve the balance of interests of the state and taxpayers on the principles of cooperation.

4. In order to conduct the appeal procedures for the decisions on acts of the field tax audits in a more simplified and accelerated form, the courts specializing in the practice of tax disputes need to create special colleges. Based on the experience of the United States, it is recommended that Russia establish an institute of tax courts that would be an independent appellate body to review the taxpayer complaints.

6. ACKNOWLEDGEMENTS

The work is performed according to the Russian Government Program of Competitive Growth of Kazan Federal University.

7. REFERENCES


