

Methodical Bases of Rating Assessment of Tax Policy Efficiency

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Abstract—The article analyzes the existing hierarchy of tax administration within the state tax policy. The provision is formulated that the systemically organized structure functions smoothly if all its components are in interrelationship. This circumstance was also applied to the tax system, which works and develops at a high rate, when all business entities adopt a certain tax policy and work within the law. The efficiency of tax policy is achieved by balancing the functions of taxes and the interests of the state and the payers. An effective tax system can be built on the basis of following certain principles. If in relation to some of them it is possible to make an assessment on the basis of basic statistical or calculation indicators, then for others a similar procedure is not applied, due to the fact that the subjects of tax relations analyze these principles in different ways, subjectively treating the fairness of taxation.

Keywords— *tax policy; tax; tax administration*

I. INTRODUCTION

A large number of studies are devoted to the functions of tax administration in modern literature. Traditionally, tax planning, control and regulation are singled out. Such a symbiosis of opinions reflects the importance of the concepts themselves, the interpenetration of the interests of the administration of the state through the system of fiscalization and interests of the tax authorities in the organization of the effective system of management and, simultaneously, of monitoring the process of collecting of tax payments in budgetary system. The functions of tax administration are correctly interpreted as functions inherent in the management system. Classically, management features: planning == > accounting == > control == > analysis == > regulation [1].

In modern management, these functions are detailed and supplemented, for example, by the function of motivation, planning is detailed as the current planning, as well as forecasting. According to our point of view, the system of management of tax relations implemented in the context of tax administration is interconnected with the management of tax potential.

At the regional level, the tasks of tax administration are classified in relation to the three-level system of management by tax authorities in order to emphasize the impact of the effectiveness of the tasks solved by the Federal tax service on the development of tax potential [2].

Based on the traditional classification of functions that are inherent to the management system, we note that the

management system and the tax administration system are characterized by the same functions: planning, accounting, control, analysis, and regulation. Each function implements its own forms, methods, methods of achieving the objectives, its own tools, that is, what characterizes the methodological tools of tax policy [3].

II. MATERIALS AND METHODS

State fiscal policy has not only fiscal goals, but also regulates the economy through taxation. Tax policy and regulation can be correlated as a whole and a private one, at the same time, tax regulation is a separate important direction of the tax policy. Objective basis of the application of taxation as one of the important levers of the state financial policy will be the inherent taxation - the regulatory function.

Through the tax policy, the state not only can form sources of financing for society's expenses, through the fiscal function of taxes, but also provides the necessary prerequisites for structural reorganization of the economy, economic growth, and effective implementation of social development tasks. In the process of choosing the model of tax regulation, it is necessary to take into account not only the overall economic situation in the state, but also the fiscal interests of the federation and its individual subjects.

The differences emerging between the center and the territories are resolved, most often through the search for compromises. From the positive results of the regional fiscal policy, as a component of the state financial policy, the development of all related subjects that the federation depends.

At the present stage of development of tax regulation there is no comprehensive approach to studying the fundamentals of tax federalism as a financial and legal phenomenon, as well as the mechanism of interaction between tax federalism and state sub federal policy. The achievement of harmonization of interests of subjects in tax relations is based on a set of special measures and the process of adaptation of taxpayers and employees of tax services to tax legislation, the corresponding change in mentality, improvement of the process of cooperation and relationships between them, the growth of their responsibility for the performance of their own tax duties and the implementation of the rights provided for by the law. According to our point of view, the current contradictions of economic entities in the course of the tax process are likely to

be overcome through a review of strategic priorities in the implementation of tax relations, which are focused on the formation of the most comfortable conditions for the expansion of economic activity, the transition of the economy to an innovative development path, further reduction in the Efficiency of tax relations of regional management structures and entities that are in it should be considered through the prism of the criterion of marginal utility in order to ensure the compromise nature of relations between taxpayers and authorities [4]. According to our point of view, as a basis for assessing the tax potential of the region, it is necessary to introduce tax susceptibility into scientific circulation. Within the framework of the research, a model – matrix of situations was developed, which allows to assess the tax potential of the subject of the Federation, based on the tax susceptibility and tax activity of its economic entities, taking into account the variability of the tax rate within the limits of the limit and effective level [5].

In the conditions of necessity of expansion of tax opportunities of the subject of the Federation the main emphasis is placed on readiness of payers to pay taxes, starting from the production and financial opportunities. Tax susceptibility is the most important characteristic reflecting readiness of economic subjects of the territory to realization of tax payments, starting from available resources [6]. In order to strengthen the tax susceptibility of taxpayers as an incentive, it is proposed to choose the administration of the tax rate.

Given the multi-factor nature of the phenomena and processes, it is proposed to assess the tax potential of the region using the rating methodology on the basis of factor analysis of tax susceptibility and tax activity [7].

TABLE I. CALCULATION OF THE TAX SUSCEPTIBILITY INDEX ON THE BASIS OF THE REGIONAL TAX POLICY EFFICIENCY PARAMETERS

Indicator	Method of calculation
The performance of the economy of the region [8]	The performance of the regional economy = Gross regional product / The number of employed people
Capital productivity of the region's economy [9]	Regional economy performance = Gross regional product / Value of fixed assets
Profitability of the region's economy [10]	The profitability of the region's economy = Profit margin / Gross regional product
The index of consumption [11, 12, 13]	The index of consumption = consumption expenditure / Expenditures per capita
Aggregated indicator	Aggregated indicator = Value of the parameter for the n-th region Maximum value for region leader *100%
The value of tax susceptibility	Tax sensitivity = Aggregate 1 + Aggregate 2 + Aggregate 3 +...

Tax activity of the subject of the Federation is estimated by calculation of index on the basis of the relation of the actual tax receipts of the region in the budget system and potential tax revenues of this region.

The calculation of the final rating indicator is made in table 2.

TABLE II. FINAL RATING EVALUATION OF THE EFFECTIVENESS OF TAX POLICY OF THE REGION ON THE BASIS OF TAX SUSCEPTIBILITY (ON THE EXAMPLE OF THE STAVROPOL TERRITORY)

Tax susceptibility			The index of tax activity			Rating estimation		
2015	2016	2017	2015	2016	2017	2015	2016	2017
49,74	58,82	59,30	0,49	0,41	0,46	40,85	46,62	45,11

Rating assessment of the level of economic development of the region in the context of tax susceptibility is in the range from 0 to 100%. The greater the value of the rating index, the higher the place of the subject of the Federation in the rating of tax susceptibility and the higher the value of its tax potential.

The tax policy of the state is part of the financial policy, the essence of which is the preparation, adoption and implementation of decisions in the field of taxes and taxation that are interrelated with the formation of financial resources in demand in the settlement of socio-economic processes at different levels of government in accordance with the chosen tax strategy.

The most important question to which the tax strategy is responsible is to determine what tax system and tax administration system should be combined with in order to ensure the effectiveness of the implementation of strategic goals and directions for the development of the state and its regions. Therefore, the tax strategy is an integral part of the strategy of socio-economic development.

One of the main conditions for the growth of the competitiveness of the economy is its supply with a modern production and technological base.

In the Stavropol Territory, the availability of fixed assets and the effectiveness of use are not lower than the average for the Russian Federation. In view of the high degree of depreciation of fixed assets, the acceleration of the process of not just the increase but the renewal of fixed assets is one of the priority tasks of socio-economic policy.

The requirements set forth in the document of the Ministry of Finance of Russia are taken into account when conducting an interregional comparative assessment the results of tax policy, which includes three main directions.

The first direction makes it possible to characterize the fiscal security of the consolidated budget of a constituent entity of the federation and the possibility of increasing tax revenues from a certain territory and associated tax risks.

The next direction is connected with the assessment of taxation conditions that affect the socio-economic development of the region.

The third direction is interconnected with the assessment of the effectiveness of tax administration.

III. RESULTS AND DISCUSSION

The current economic situation has necessitated the scientific study of the foundations of the state tax policy as a system, forms and methods of tax administration.

In these conditions, the positive effect of modernizing financial policy, namely, its industry - tax policy, is directly

dependent on scientifically based management of the activities of tax authorities. The state, calling the directions of modernization of financial state regulation, needs practical recommendations, which relate to the modernization of the functions of tax control.

The tax policy is traditionally analyzed as a component of financial policy, which covers the sphere of formation, distribution and application of monetary funds.

Financial control is the control over the legality and expediency of actions in the sphere of education, distribution and application of state, regional and municipal funds for the purpose of effective socio-economic development of both the state and individual territories.

At present, there is a problem of differentiation of financial and tax control. Tax control is implemented in the sphere of relations that are formed in the process of paying taxes, until the transfer of tax revenues to budget accounts.

In order to build an effective tax policy and implement management functions, it is necessary to apply the following available methods [14]:

- total informatization, the formation of a comprehensive database by forming a single information base on taxpayers and agents of all subjects of the region;
- centralization of management decisions: collegiality of decision-making mechanism;
- solving the problem of tax planning in a situation of natural limitation of tax resources [15];
- creation of a tax monitoring system on a regional scale.

The system of management of the tax potential of the subject of the Federation includes:

- 1) Assessment of the tax potential of the region, assuming:
 - analysis of the tax potential of the subject of the Federation from the point of view of efficiency [16];
 - analytical study of the influence of external and internal factors that influence the formation of tax potential;
 - disclosure of risks of non-fulfillment of tax obligations.
- 2) monitoring of tax potential. From a methodological point of view, this process should take into account, first, the most important trends in the dynamics of the tax potential of the territory, second, it is necessary to analyze the compliance of the basic version with the actual performance indicators of the tax system, that is, its adequacy [17].

V. CONCLUSION

Modernization of the management system is possible due to the progression of the mechanism of coordinated decision-making: 1) coordination of regional strategies, taking into account the conceptual documents of the macro level; 2) coordination of regional and macro-regional interests in order to integrate the tax potential of the region and the macro region in the process of solving the strategic objectives of management of the tax system [18].

The relevance of the study of the laws of potential tax opportunities management is enhanced in the framework of the need to neutralize negative trends in the asymmetry of the tax potential of the regions, while the problem of preserving the common tax space is exacerbated. The unacceptable difference in potential tax opportunities is determined by

differences in the final indicators of the use of tax resources in different economic regimes [19, 20].

Consolidation of a part of significant taxes at sub federal level at gradation of rates and norms of deductions will contribute to strengthening of interest of tax authorities of the region in increase of tax collection and increase of tax potential.

The use of active regulatory impacts on tax policy will have a positive impact on the tax potential of the North Caucasus Federal district, as the parameters will be determined based on the assessment of the level of projected tax revenues of regional budgets and the level of tax potential of the territory.

Thus, the modernization of fiscal instruments of tax policy made it possible to significantly reduce the likelihood of violations of tax discipline by economic entities, which increased the level of sustainability of the socio-economic system.

Further increase in its level in the strategic perspective is likely only if the active coordination of the economic interests of the subjects of the tax system and the state is carried out.

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