

Estimation of Tax Administration Efficiency in Russian Federation in context of budget tax revenues

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Abstract—This article presents the findings of the study of tax administration efficiency in the Russian Federation in the context of tax revenue flows to the consolidated budget of the country for the period of 2005-2015. The estimation of the tax administration efficiency is based on the definition of an economic and mathematical model that characterizes the dependence of the tax revenue level on the key indicators of tax administration. The statistical data provided by the Federal Tax Service of the Russian Federation were used in the study. It has been concluded that there are three indicators that have a significant impact on the tax collection in the budget system of the Russian Federation: the amount of arrears paid; taxpayers' coverage with field tax inspections; the amount of the reduced tax payments as a result of tax inspections. The built economic and mathematical model, which confirms a relatively high correlation between the behavior of tax returns in the budget system of the Russian Federation and the selected indicators of tax administration, determines the need for its qualitative improvement in the conditions of the emerging national tax system. The article also covers recommendations for the establishment of efficient tax administration in the Russian Federation, such as: reduction in the administrative costs for enforcement of the tax legislation by state authorities and taxpayers; elimination of the existing opportunities for tax evasion; improvement of the conditions for taxpayers' performance of their tax liabilities.

Keywords—tax administration, tax revenues, budget

I. INTRODUCTION

1.1. Target setting

Sufficient financial resources are essential for the existence of any state and enable it to perform its social and economic, as well as other objectives. The taxes over 70 per cent of the total revenue of the country's budget system are the most significant source for their formation [14]. This increases the importance of tax administration as one of the key elements for public administration of the economy, ensuring tax

collection and budget tax revenues, and, as a result, the country's economic and social development [22]. The level of tax administration development is an indicator of the tax system condition, its integrity, and its stability [6]. The stability of replenishment of the country's budget system with tax payments, early detection, and prevention of tax offenses, ensuring suitable conditions for taxpayers on their performance of tax liabilities may only guarantee an efficient tax administration.

The today's effective tax management shall meet the following essential requirements: a) to ensure a high tax collection rate; b) to prevent tax abuses; c) to minimize the tax control expenses; d) to encourage transparency of tax authorities; e) to ensure that taxpayers are satisfied with the quality of the services provided by the tax authorities.

As Vigdorichik D.G. fairly noted [30], the tax management is intended to ensure timely management of the tax payable, support for taxpayer accounting and tax processes, execution of tax documents, tax clarifications and counseling for taxpayers, etc. In view of the foregoing information, it can be concluded that the effective tax management is a key condition for the growth of the state tax return.

1.2. Literature review

Currently, the category "tax administration" in the national economic literature is one of the discussed categories, as the Russian legislation does not propose a formal definition.

It is worth emphasizing that until the late 1990s of the 20th century, in the national science, the term "administration" was not largely used for describing management activities, as its semantic meaning was compatible with the term "management". For the first time, the definition "administration of government revenues" was introduced by S.V. Zapolskiy characterizing it as an activity ensuring the

establishment and performance of financial obligations and mobilizing the government money returns [32].

M.T. Ospanov made a significant contribution to the study of the tax administration issue. He defines in details the category in his study "Tax Reform and Harmonization of Tax Relations" published in 1997. According to M.T. Ospanov, the tax administration means execution of functions and powers by the tax authorities within their competence in accordance with the government requirements and tax legislation [21]. He characterizes the tax administration system as a key component of tax management (a set of measures to streamline their structure, improve the mechanism for collection, tax accounting and reporting, and to monitor the accuracy of accrual, payment of taxes in a timely and full manner). A similar approach is typical for V.A. Krasnitskiy and I.A. Peronko, determining the tax administration as a system of tax management, the main purpose of which is to develop new forms of fiscal relations that are suitable for productive forces [25]. Some Russian economists, such as A.B. Paskachyov, V.A. Kashin, M.R. Boboyev, V. Perekryostova, G.Y. Chuhnina) refer the tax administration to the tax control [23, 24]. L.Y. Abramchik determines the tax administration as a sort of tax management mechanism that characterizes the activities of tax authorities to ensure that taxpayers pay their taxes, fees, and other obligatory payments to budget on time and in full [1]. I.A. Drozhzhina determines the tax administration not only as the control processes, but also the integrated management processes in the relevant activities. She considers it from two sides: first, as a system of controlling agencies, which basic powers are to ensure that the tax concept is followed by necessary procedures for the next planning period; secondly, as a set of rules and regulations governing the tax activities and specific tax techniques, as well as determining the tax administration activities [8]. According to L.I. Goncharenko, tax administration is an integral part of the tax system management and consists of the daily activities of the tax authorities and their officials ensuring the timely payment of taxes and charges [12]. The approach to determination of the meaning of tax administration, proposed by O.A. Nogina, is based on accounting of the tax administration costs. In this context, tax administration is a set of measures used for the full and timely payment of any taxes to a maximum amount at minimum costs [20]. V.P. Kuznetsov identifies tax administration with the tax law, i.e. one of the legal institutions of the tax law [18]. In this context, A.V. Aronov and V.A. Kashin determine in more details the tax administration as a collection of methods, techniques, and information-support instruments, through which the regulatory and administrative authorities give a legal direction to the tax mechanism and determine the liability for failure to meet the tax law [4].

The study of the views of different authors on the meaning of the "tax administration" category enables one to emphasize three basic approaches: 1) tax administration as an activity of government agencies in charge of tax collection and management of tax relations; 2) tax administration as control of tax authorities for preventing and stopping any tax offenses; 3) tax administration as legal regulation of the relationships between taxpayers and tax authorities.

In this study, the authors will classify the tax administration as a multi-faceted activity of the tax authorities intended to ensure that the revenue side of the budget is enforced.

It is worth noting that one of the key issues in the modern economic science is the issue related to the assessment of the results achieved with the tax administration. However, despite lots of scientific studies addressed to this issue, the selection of indicators to assess the tax administration efficiency is a topical and open issue.

The situation of scientific uncertainty is confirmed by regular reforming of the assessment system for the performance of tax authorities, being the key tax administrator. For example, the methods established in 1993 and 2003 by the Federal Tax Service of the Russian Federation were based on an assessment of the inspection activities of the tax authorities [3]. In 2004, the assessment of the quality of fiscal function of the tax authorities was mainly emphasized [33]. In 2008, a fundamentally new evaluation method was adopted, allowing for a comprehensive assessment of any activities of the tax authorities of the Russian Federation [11].

The current criteria used for evaluating the performance of the tax authorities in the Russian Federation consist of the analytical indicators, such as: collection of taxes and charges; a reduction of taxes and charges payable to the budget system of the Russian Federation; pretrial settlement of tax disputes and decisions taken in favor of the tax authorities; online access of taxpayers to their personalized information on the status of the budget settlements; taxpayers' appreciation of the quality of the tax authorities' activity [26].

One should also mention that these criteria are not perfect as well. For example, some modern scientists determine additional indicators for evaluation of the tax administration efficiency in addition to the above-mentioned indicators. Thus, G.H. Aliyev determines the indicator "level of voluntarily paid taxes" as one of the key indicators of the evaluation of tax administration efficiency [2]. The change in the performance of this indicator allows for a comprehensive analysis of the activity of tax authorities in terms of prevention of tax offenses. A.T. Scherbinin determines a similar indicator, i.e. tax charge rate, calculated as a proportion of taxes individually charged by a taxpayer to an aggregate amount of accruals [29]. This indicator enables one to consider the relationship between the tax authorities and taxpayers, and provides a comprehensive description of their activities, as well as the quality of the preventive work carried out by the tax authorities with the taxpayers. In assessing the tax administration efficiency, G.N. Kartashova and D.V. Krylov suggest using the indicators that characterize the tax potential of the region [15, 16]. This approach enables one to assess the extent of collection of tax payments to budget in the territory of the Russian Federation. Y.P. Proskura suggests considering a combination of certain economic effects obtained at certain costs to maintain the administration process as an economically significant indicator of the tax administration efficiency [27].

With regard to foreign countries, the main and traditional indicators of the tax administration efficiency are the quantitative criteria that characterize specific aspects of the activity of tax authorities. For example, in France, such indicators include: some disputable situations; criminal prosecution of fraud; proportion of cases where maximum penalties were imposed for tax offenses [9]. The relationship between the expired costs and the total amount of additional charges (forces to results relationship) is an important indicator. This makes it possible to compare the activities of different departments and other units [28]. In Sweden, fiscal indicators are hardly used to assess the performance of tax authorities. The performance of tax administration is based on the timing and quality of the tax authorities' compliance with any established procedures, including mandatory revisions of the decisions of the tax service, or time that a taxpayer shall spend to get in touch with the tax service. There are social aspects that are also relevant, such as the average number of sick days of one staff member per year [13]. In Germany, the tax administration is assessed through performance of the staff of the tax authorities. Therefore, a scoring evaluation system for the activity of tax inspectors is applied. According to this system, a tax inspector is given a certain number of points depending on the category of each entity tested (based on their classification according to the size and sector profile). Every inspector shall achieve a certain minimum of points in the reporting year [31]. The scoring standard provides the basis for planning audits for the coming reporting year in terms of optimal work distribution among the employees.

N.A. Filippova and T.A. Efremova propose evaluating the tax administration efficiency for the following key areas [10]:

1) tax revenue planning: tax collection (in general and separately for the budget system levels); execution level of budget assignments (objectives) in terms of tax revenues;

2) accounting of taxpayers: number of taxpayers registered with the tax authority; workload of the tax authority staff assessed by the number of taxpayers per employee;

3) tax control: the number of tax inspections conducted (desk or field); the number of tax inspections with any failures to meet the tax legislation; incidence of taxpayers' inspections; efficiency of tax inspections; additional charge of taxes as a result of tax inspections for the reporting period (according to the types of taxes, taxpayers and inspections); an amount of additionally charged payments according to the results of inspection activities per tax specialist; a proportion of payments collected from the total amount of additional charges for the reporting period; an amount of additional payments charged as a result of tax inspections per staff member of the tax authority responsible for the inspection; an amount of additional payments charged as a result of tax inspections per performance inspection; an amount of reduced tax payments as a result of tax inspections;

4) tax regulations: an amount of tax benefits and privileges received by taxpayers during the reporting period; an amount of arrears and outstanding taxes, penalties, and fines in the reporting period; an amount of tax sanctions imposed on taxpayers as a result of tax inspections; a ratio of tax disputes considered through the pre-trial process to the total number of

claims filed; a proportion of claims in favor of the tax authorities considered in court;

5) dealing with taxpayers: a proportion of voluntarily paid taxes; a proportion of tax reports submitted by taxpayers online via telecommunication channels; time spent by taxpayers to access the tax authority (waiting for the answer by phone, waiting in queue); taxpayers' online access to any personalized information on the status of budget settlements; taxpayers' appreciation of the quality of services provided by the tax authorities.

It is important for the state to set up a tax administration system that would ensure not only a stable flow of financial resources to the budget, but would also facilitate trust and respect between the tax authorities and taxpayers in their interaction.

II. RESULTS AND DISCUSSION

The main result of the tax administration mechanism is a flow of tax payments to budgets at all levels. Furthermore, the ability of taxes to replenish (form) the budget in planned amounts is a priority task. In this case, the efficiency of tax administration becomes comparable to the fiscal efficiency of the tax system. It can be seen as the ability to generate tax revenues in a timely and full manner, and to create an economic effect in terms of fiscal performance (absolute tax payments to different level budgets), have an impact on the existence of some macroeconomic effects, first of all, in the fiscal area, which are in line with the objectives of public social and economic policy, as well as the ability to use the existing fiscal potential [7, 27]. The more the degree of implementation of the fiscal potential and the efficiency of tax administration, the greater the overall fiscal efficiency will be.

The fiscal efficiency is directly dependent on the fiscal performance (revenues) and inverse dependence on the administration costs (administrative costs). It can be then quantified as the ratio of absolute tax revenue to tax administration costs (administration of a specific tax):

$$FE = TR / AC \quad (1)$$

where FE is fiscal efficiency of the tax system or a specific tax;

TR - tax receipts (fiscal performance);

AC - administrative costs (for the whole system or a tax).

The fiscal efficiency indicator shows how many fiscal revenues (for the whole system or a tax) the state receives from a unit of spent monetary resources. It is clear that different taxes will have different fiscal efficiencies, as they have different fiscal potential and cannot be compared to the level of current administration costs. The taxes with high fiscal potential are supposed to have high fiscal efficiency, but may be administered using automated technologies (e.g. value-added tax, excise, land, and transport taxes).

Table 1 shows a calculation of fiscal efficiency of the tax system in the Russian Federation for the period of 2006-2015 based on the total amount of tax revenues to budgets at all

levels and expenses for the Federal Tax Service of the Russian Federation according to the formula (1).

TABLE I. FISCAL EFFICIENCY INDICATORS OF THE TAX SYSTEM OF THE RUSSIAN FEDERATION

Year	Tax revenues to the consolidated budget of the Russian Federation, mln. RUB	Tax administration costs, mln. RUB	Fiscal efficiency, RUB/RUB
2006	5432410	61492.7	109.65
2007	4751678	98449.2	88.98
2008	7948939	108078.5	92.03
2009	6288296	103008.8	80.78
2010	7662894	97389.5	93.08
2011	9719599	103759.6	106.08
2012	10958193	108804.3	116.03
2013	11325853	114899.4	113.64
2014	12670496	120153.2	117.02
2015	13788300	128369.1	114.37

At present, the fiscal efficiency existing in the Russian Federation is quite high. For example, 80-117 rubles of tax revenues are accounted for each ruble spent in the Russian Federation for the standard rate of 60-80 monetary units. The further growth in the fiscal efficiency can be achieved both by increasing the tax collection and by lowering the costs of tax administration (but reducing these costs may result in reduced tax revenues).

We believe that it is also reasonable to simulate dependence of the tax revenue level on the core indicators of tax administration, taking into consideration that the amount of tax revenues to the budget system is a basic characteristic of efficient tax administration.

One of the economic statistics methods like correlation-regression analysis was selected for the mathematical description of this model.

The multiple correlation analysis consists of several steps:

- the factors that influence the studied indicator are identified and the most significant ones are selected for the correlation analysis;
- the background information required for correlation analysis is collected and evaluated;
- the nature is studied and the relationship between the factors and the performance indicator are modeled, i.e. the mathematical equation that expresses more closely the nature of the studied dependence is selected and substantiated;
- the results of the correlation-regression analysis and its practical application are evaluated.

The selection of factors influencing the level of performance of the Y criterion (in this case, tax revenues administered by the Federal Tax Service of the Russian Federation to the budget system of the Russian Federation) was based on a qualitative theoretical analysis with simultaneous use of statistical and mathematical criteria. The three-stage selection was used as well. At the first stage, there

were no special restrictions for the factors included in their provisional list. The comparative assessment and elimination of a part of factors was carried out at the second stage by combining the qualitative analysis with the analysis of pair correlation coefficient and indices, as well as by estimating them according to the Student's test. The third final stage of the factor selection was carried out during the building of different variants of multifactor models, such as multiple regression equations and assessing the significance of their parameters.

The authors selected the following indicators as the key factors characterizing the performance of tax administration:

- X_1 - number of taxpayers (legal entities and individual entrepreneurs) registered at the tax authorities, units.
- X_2 is a level of performance of budget assignments (objectives) for tax revenues, %;
- X_3 – amounts of arrears and liabilities with respect to taxes, penalties, and fines, administered by the Federal Tax Service of the Russian Federation, thousand rubles;
- X_4 – amount of actually paid taxes, penalties and fines administered by the Federal Tax Service of the Russian Federation, thousand rubles;
- X_5 - incidence of field tax inspections of taxpayers, %;
- X_6 - proportion of successful desktop inspections, %;
- X_7 - proportion of successful field inspections, %;
- X_8 - additional tax payments as a result of tax inspections carried out by tax authorities, thousand rubles;
- X_9 - number of sanctions imposed on taxpayers as a result of tax inspections carried out by the tax authorities, thousand rubles;
- X_{10} - amount of reduced tax payments as a result of tax inspections carried out by the tax authorities, thousand rubles;
- X_{11} - recovered payments as a result of tax control carried out by the tax authorities, thousand rubles;
- X_{12} - proportion of the amounts recovered as a result of field and desk inspections against the total amount of the additionally charged payments for the reporting period, %;
- X_{13} – amount of tax benefits received by taxpayers in the reporting period, thousand rubles;
- X_{14} - number of taxpayers per desk tax inspector;
- X_{15} - number of inspections per desk tax inspector, units
- X_{16} - number of inspections per field tax inspector, units

The analysis was based on the empirical data for the period of 2005-2015 with a breakdown by months. As a result, the depth of the studies interval made 120 values.

According to the multiple correlation analysis, the character, force and directions of the relationship between

performance criterion Y and the factorial criteria were identified, resulting in building of a matrix of pairs correlation coefficients (table 2).

TABLE II. THE MATRIX OF PAIR CORRELATION COEFFICIENTS BETWEEN THE STATISTICAL CHARACTERISTICS THAT DEFINE THE REGRESSION EQUATION

	Y	X ₁	X ₂	X ₃	X ₄	X ₅	X ₆	X ₇	X ₈	X ₉	X ₁₀	X ₁₁	X ₁₂	X ₁₃	X ₁₄	X ₁₅	X ₁₆
Y	1.00																
X ₁	0.28	1.00															
X ₂	-0.10	0.26	1.00														
X ₃	0.07	0.13	-0.24	1.00													
X ₄	0.66	0.19	-0.22	0.31	1.00												
X ₅	-0.42	-0.88	-0.32	-0.15	-0.46	1.00											
X ₆	0.09	-0.13	-0.41	0.36	0.24	0.23	1.00										
X ₇	0.32	0.81	0.34	0.16	0.38	-0.92	-0.24	1.00									
X ₈	0.14	-0.08	0.11	-0.10	0.18	-0.09	-0.20	0.13	1.00								
X ₉	0.11	-0.24	-0.33	0.47	0.24	0.26	0.71	-0.31	-0.01	1.00							
X ₁₀	-0.40	-0.13	0.21	0.24	-0.28	0.03	-0.46	0.10	-0.02	-0.40	1.00						
X ₁₁	-0.07	-0.04	0.08	0.06	0.08	-0.03	0.03	0.14	0.11	0.08	0.18	1.00					
X ₁₂	-0.18	-0.10	-0.02	0.00	-0.14	0.17	0.05	-0.07	-0.43	-0.03	0.19	0.71	1.00				
X ₁₃	-0.02	0.09	-0.16	0.09	-0.08	0.06	-0.16	-0.06	0.16	-0.02	-0.05	-0.20	-0.12	1.00			
X ₁₄	0.39	0.93	0.25	0.15	0.32	-0.90	-0.05	0.78	-0.16	-0.11	-0.27	-0.09	-0.11	-0.03	1.00		
X ₁₅	-0.07	0.27	0.38	0.12	0.05	-0.51	-0.53	0.62	0.34	-0.43	0.68	0.24	-0.08	-0.10	0.16	1.00	
X ₁₆	-0.31	-0.70	-0.31	-0.15	-0.38	0.80	0.23	-0.77	-0.03	0.34	-0.15	-0.04	0.05	-0.02	-0.66	-0.51	1

The analysis of table 2 showed that there was a multicollinearity between the pairs of factor signs X₁ - X₅; X₁ - X₇; X₁ - X₁₄; X₇ - X₅; X₁₄ - X₅; X₆ - X₉; X₁₄ - X₇; X₁₆ - X₇; X₁₁ - X₁₂. There was a noticeable direct connection between Y and X₄ (amount of actually redeemed indebtedness), a reverse moderate connection with X₅ (incidence of field tax inspections of taxpayers), with X₁₀ (amount of reduced tax payments as a result of tax inspections), with X₆ (proportion of performance desk inspections).

The method of sequential attachment was used to build a nonlinear (exponential) multiple regression equation of Y against the given factors:

$$Y = a_0 \cdot X_1^{a_1} \cdot X_2^{a_2} \cdot X_3^{a_3} \cdot \dots \cdot X_m^{a_m} \cdot \varepsilon \quad (2)$$

Estimating the parameters of equations that are nonlinear in the explicative variables, but linear according to the estimated parameters is not particularly complex: in this case, one can use the change of variables for reducing the model to the linear one and evaluating the parameters with the ordinary least squares method (applied to the model with changed variables) [3]:

$$\ln Y = \ln a_0 + a_1 \ln X_1 + a_2 \ln X_2 + a_3 \ln X_3 + \dots + a_m \ln X_m + \varepsilon \quad (3)$$

Considering elimination of the factors responsible for the multicollinearity and statistically irrelevant according to the Student's test criterion, the exponential multifactor regression equation is as follows:

$$Y = 20456.582 \cdot X_4^{0.474} \cdot X_5^{-0.208} \cdot X_{10}^{-0.188} \cdot \varepsilon \quad (4)$$

It was reduced to a linear form by logarithmation:

$$\ln Y = 9.926 - 0.188 \ln X_{10} - 0.208 \ln X_5 + 0.474 \ln X_4 + \varepsilon; \quad (5)$$

(-6,55) (-3,83) (7,95)

$$F = 94.51; R^2 = 0.73$$

The analysis of the regression equation (5) enables one to come to the following conclusions:

- the coefficient of determination R² = 0.73 indicates that 73% of variation in the tax revenues is due to the factors used in model building and 27% - due to the influence of other factors;
- comparing the value of multiple correlation coefficient R=0.86 with the Cheddok's table, it was found that there was a very high correlation between the performance and factorial indicators;

- the coefficients of the regression equation are statistically significant at significance level $\alpha=0.01$;
- the regression equation is reliable according to the Fisher's ratio test at significance level $\alpha=0.01$ and, therefore, applicable to the study.

Thus, the built model is suitable for the study and forecasting.

Economic interpretation of its parameters:

- the regression coefficient at $\ln x_{10}$ shows that if the amount of reduced tax payments increases by 1 per cent, the tax revenues to the budget system of the Russian Federation will decrease by 1.01^{10} ($1.01^{-0.188}$) times, i.e. 0.9981 times as a result of the tax inspections;
- the regression coefficient at $\ln x_5$ shows that if the incidence of taxpayers' field tax inspections increases by 1 per cent, the tax revenues to the budget system of the Russian Federation will decrease by 1.01^5 ($1.01^{-0.208}$) times, i.e. 0.9979 times;
- the regression coefficient at $\ln x_4$ shows that if the amount of the actually paid indebtedness increases by 1 per cent, the tax revenues to the budget system of the Russian Federation will increase by 1.01^4 ($1.01^{0.474}$) times, i.e. 1.0047 times.

The carried out analysis shows that the completeness and timeliness of tax revenues by 70 per cent depend on the level of development of the tax administration. However, the increase in tax collection is ensured, both by reducing the possibility of evasion of their payment, and by reducing the taxpayers' costs for compliance with the tax legislation. Therefore, the efficient tax administration, on the one hand, shall ensure the establishment of new and the development of the existing methods of tax control organization and performance, and, on the other, facilitate the increase in the level of taxpayers' satisfaction with the results of interaction with the tax authorities.

III. CONCLUSION

The today's tax collection to the budget system of the Russian Federation is subject to a significant impact of: the amount of arrears paid; taxpayers' coverage with field tax inspections; the amount of the reduced tax payments as a result of tax inspections. In this regard, the most important conditions for development of the tax administration in the Russian Federation are: a reduction in administrative costs for compliance with the tax legislation by government authorities and taxpayers; improvement of the method for identification and prevention of violations of the tax legislation and simplifying the procedure for taxpayers' execution of their obligations. As a result, the maximum tax revenues shall be provided without reducing the business and economic freedom in the country.

The establishment of efficient tax administration in the Russian Federation, facilitating the fiscal sustainability in the medium and long term, implies: a) an increase in the tax revenues to the budget system; b) an increase in its neutrality

towards taxpayers; c) a reduction in the administrative costs for enforcement of the tax legislation by participants of tax relationships; d) elimination of existing opportunities for tax evasion; e) improving the conditions for taxpayers to perform their tax liabilities.

Improving the efficiency of the tax administration system will enable one to solve the key issue to a large extent, i.e. balancing the state interests, on the one hand, and the taxpayers' interests, on the other hand, making the tax system more integral, and facilitating the economic development and solution of the strategic and operational objectives of the state.

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