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MODERNIZATION OF THE STATE TAX SERVICE ON THE EXAMPLE OF THE TAXPAYER'S ELECTRONIC CABINET

L. Chernelevsky, M. Diomina
National University of Food Technologies

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Corresponding author:
M. Diomina
E-mail:
mdioma7@gmail.com

ABSTRACT

This article discusses filing tax returns electronically. The modern way such as the electronic office of the taxpayer is given. The development of the State Tax Service of Ukraine at all stages of modernization is considered and it is determined that today informatization is a priority direction of the department's development.

It is revealed that the modernization of tax department processes with the participation of innovations and information technologies, development of the e-taxation direction, is primarily aimed at improving the efficiency of the MRF.

For three years, Ukraine has undergone a rather radical reform of both the tax system and tax policy in particular. Tax policy is a combination of forms and methods of taxation of both the state and taxpayers. If the reform of the tax system is carried out by changing the tax rates, expanding the tax base, abolishing some taxes and introducing other taxes, then reforming the tax policy will change the forms and methods of the state in the sphere of taxation. One of the elements that the state is constantly trying to change in order to comply with taxpayer tax discipline is the form of filing tax returns. This relates to the filing electronic tax returns.

The importance of research in this area is evidenced by the rapid development of the information economy, which takes into account the potential of information technology. In particular, the modernization of information and communication technologies (hereinafter — ICT) by governmental structures has ended on the path of democratization of public administration. There is no doubt about the urgency of this issue as the use of ICT in the public sector creates new mechanisms in the context of building an effective, responsible, accountable and transparent governance.

Due to the results of the conducted research, it should be noted that the modernization of the state tax service in the field of automation of the processes of tax administration, informatization and development of information infrastructure was not the subject of separate scientific research.

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МОДЕРНІЗАЦІЯ ДЕРЖАВНОЇ ПОДАТКОВОЇ СЛУЖБИ НА ПРИКЛАДІ ЕЛЕКТРОННОГО КАБІНЕТУ ПЛАТНИКА ПОДАТКІВ

Л. М. Чернелевський, М. І. Дьоміна
Національний університет харчових технологій

У статті розглянуто подання податкової звітності в електронній формі. Наведено сучасний спосіб — електронний кабінет платника податків. Проаналізовано розвиток Державної податкової служби (ДПС) України на всіх етапах модернізації та визначено, що на сьогодні інформатизація є пріоритетним напрямком розвитку. Виявлено, що модернізація процесів податкового департаменту за участю інновацій та інформаційних технологій, розвитку безпосередньо електронного оподаткування передусім спрямована на підвищення ефективності ДПС.

Протягом трьох років Україна переживає досить радикальну реформу як податкової системи, так і податкової політики зокрема. Податкова політика — це поєднання форм і методів оподаткування як держави, так і платників податків. Якщо реформа податкової системи здійснюється шляхом зміни ставок оподаткування, розширення бази оподаткування, скасування деяких податків і запровадження інших податків, то реформування податкової політики змінить форми і методи держави у сфері оподаткування. Одним з елементів, які держава постійно намагається змінити, щоб виконати податкову дисципліну з боку платників податків, є форма подання податкових звітів. Це більше стосується подання електронної податкової звітності.

Про важливість досліджень у цій галузі свідчить швидкий розвиток інформаційної економіки, яка враховує потенціал інформаційних технологій. Тож актуальність цього питання не викликає сумнівів, оскільки використання інформаційно-комунікаційні технології (ІКТ) у державному секторі створює нові механізми в контексті побудови ефективного, відповідального, підзвітного та прозорого державного управління.

Слід зазначити, що модернізація державної податкової служби у сфері автоматизації процесів податкового адміністрування, інформатизації та розвитку інформаційної інфраструктури не була предметом окремого наукового дослідження.

Formulation of the problem. One of the leading directions of development of the state tax administration in the process of modernization of the national tax service is the application of new mechanisms of management in the tax area. The development of this direction takes place using the achievements of the IT sphere.

Actuality of theme. The importance of research in this area is evidenced by the rapid development of the information economy, which considers the potential of information technology. Especially the modernization of information and communication technologies (hereinafter — ICT) by government structures is now over on the way of democratization of public administration. On this occasion, there is no doubt as to the relevance of this the question is, because the use of ICT in the public sector produces creation of new mechanisms in the context of building effective responsible, accountable and transparent public administration.

Analysis of research and publications. At present, the tax service of the country is an important part of the system of public authority, therefore its level of work indicates the level of domestic state administration. The basis for forming a positive image and respectful recognition of the tax service in the society is the continuous modernization and effective operation of the agency. Therefore, in the center of scientific research should be a scientific and applied problem of modernization of the state tax service (hereinafter — DPS) of Ukraine. Research on the modernization of the tax service of Ukraine is devoted to the fundamental scientific works of famous scientists, such as: V. Andrushchenko, Z. Varnaliy, P. Melnik, S. Rippi, L. Tarangul. Some aspects of the modernization of the tax department with the use of information and communication technologies (hereinafter — ICT) were reflected in works by O. Voronkova, V. Zhuravsky, V. Kovaly, T. Daragul, L. Solovyova.

Unresolved issues. Due to the consequences of the carried research, it should be noted that the modernization of the state tax service in the area of automation of the processes of tax administration, informatization and development of the information infrastructure was not the subject of a separate scientific study.

The purpose of the study is to analyze the stages of modernization of the STS of Ukraine in the context of the development of electronic taxation.

Presenting main material. In the process of development of STS of Ukraine, at all stages of modernization and for the present time, informatization is a priority direction of development of the department. It is precisely the application of the potential of the ICT sector in public administration of taxation, which primarily promotes transparency and openness of the activity of state institutions, increase their efficiency of activities, qualitative provision of various information services to the population, the formation of electronic relations between taxpayers and tax authorities. Alongside with this, in the process of modernization of the State Tax Service, the development of the components of electronic taxation, the activation of which is related to the entry into force of the Tax Code of Ukraine in 2011, is gradually being developed.

The category concept of electronic taxation for the first time in Ukraine was started by scientists of the research institute of the National University of State Tax Service of Ukraine. The problems of the development of this area, as we have already mentioned, were studied by scientists: O. Dolgy, P. Melnyk, A. Novitsky, L. Taragul, S. Rippa. The analysis of the works shows that this direction is investigated in part. Taking into account that the development of the information society in Ukraine produces systemic changes in public management, electronic taxation is considered as a modern mechanism of public administration in the field of taxes, which is formed in the information economy in conjunction with e-government and is a component of the information society of the country.

Electronic taxation should be considered more widely: taking into account the automation of internal functions of the DPS and external: work with payers, interagency and interstate communications. Therefore, we propose the definition of the concept of “electronic taxation” itself — this is a form of organization of the state tax administration, in which automation of internal functions takes place, and the external interaction of state tax bodies with the participants of the information society: citizens, business, state bodies and international cooperation on tax matters are carried out with the help of information and communication technologies and the Internet.

Thus, research into the processes of modernization of the DPS is carried out in accordance with the categorical and conceptual apparatus of electronic taxation and its components.

In the process of formation of the State Tax Service of the country (hereinafter — DPS) since its formation in 1990, the department changed its organizational structure (Table 1). During the period of structural changes and reorganizations one of the main problematic issues remained: the imperfection of tax legislation and the information system of the bodies of State Tax Administration of Ukraine.

Table 1. **Stages of formation and development of STS of Ukraine**

Stages	Years	Central body of the STS of Ukraine
I	1990—1996	State tax inspection in stock Ministry of Finance of Ukraine
II	1996—2010	State Tax Administration of Ukraine as a central executive body
III	2010—1012	State Tax Service of Ukraine
IV	2012—2014	Ministry of Income and Collections of Ukraine
V	2014 — until now	State Fiscal Service of Ukraine

Since 1997, the tax service has been looking for the most effective mechanisms of state tax management necessary to improve the work of the bodies of DPS, which will lead to radical changes in relations between the tax authorities of the country and society. It was at this time that there was a need for radical modernization of the bodies of the State Tax Administration of Ukraine, which would result in the formation of a tax service that would facilitate the stable flow of taxes to the budgets of all levels, the development of private business, the creation of a favorable investment climate, and the implementation of tax legislation.

Modernization in general is recognized by specialists as one of the fundamental problems of social development and is associated with the transition from less organized to more perfect forms. The reference literature treats modernization as a process of changing, updating or improving according to modern requirements, as one of the directions of intensifying intensive development and increasing efficiency.

The modernization concept is based on the majority of modern reform processes that apply to all aspects of socio-economic life of society and government policy in particular. Not an exception to this and the reform processes associated with the development and improvement of the state tax service.

In accordance with the time requirements in 1998, the decision on the preparation and implementation of the State Tax Service Modernization Program of Ukraine was over. During the next five years, the preparatory period for the development of the STS Modernization Program was under way. The preparatory stage of reforming the tax system of the country began with the creation of a working group on the modernization of the STS of Ukraine, the development of the Concept of Development.

The following stages identified the Strategic Directions for the Development of the Department, developed the Modernization Projects. Previous work on modernization of the tax office began in 1997, some measures were implemented during 2001—2003 (Table 2).

Table 2. **Actions taken in the direction of reforming the STS of Ukraine during 2001—2003**

Year	Preparatory stages of modernization
1997	Creation of a working group on modernization of the STS of Ukraine. (Beginning of the development of the Concept of Development of STS of Ukraine)
1998	Formation of the Administrative Council and the Working Group on the development and implementation of the modernization project (Strategic directions of development of the STS of Ukraine are defined, the Concept of development of STS of Ukraine is developed)
1999	Creation of the Department of Development and Modernization of the State Tax Administration. Development: - the project of modernization of the STS of Ukraine; - plan for the implementation of the STS modernization project; - project of creation of inspection for work with large taxpayers; - a project to improve the process of compulsory collection of tax arrears.
2000	Establishment of the Department of Development and modernization of the DPS.
2001	1. Establishment of an Inner Advisory Group on Implementation Modernization programs at the central, oblast and district levels. 2. Approval of the Strategic Plan for the Development of the STS of Ukraine for 2002—2004
2002	1. Created by the Public Collegium under the STA of Ukraine. 2. Ukraine's appeal to the International Bank for Reconstruction and Development with a request to provide support in the form of two loans.
2003	1. Signing of the Loan Agreement (project "Modernization of the State Tax Service-1") between Ukraine and the International Bank for Reconstruction and Development. 2. Adoption of the Law of Ukraine "On Ratification of the Loan Agreement" (project "Modernization of the State Tax Service-1") between Ukraine and the International Bank for Reconstruction and Development.

The aim of the modernization project was to increase the level of voluntary compliance with tax legislation requirements taxpayers, establishing partnerships between the bodies of State Tax Service of Ukraine with taxpayers, introduction of standardized and transparent forms and methods of servicing payers, automation of tax administration processes.

The main directions of the Strategic Plan for the Development of the Tax Service of the country were as follows:

- provision of conditions for voluntary compliance with tax legislation by taxpayers and ensuring full and timely receipt of legally established taxes and dues (mandatory payments) in Ukraine;
- ensuring transparency, competence, predictability and impartiality of the tax service activity;
- creation of highly professional, informational state tax service in Ukraine by developing and implementing an information infrastructure development program.

One of the main issues of modernization was highlighted — automation of tax administration processes through the creation of an integrated information system. As a result of the modernization of the STS, it was envisaged to create a new model of public administration of taxation, transforming the existing service into a highly effective state authority with the use of IT technology achievements.

The Government decided to modernize the STS — the first phase of the project (hereinafter — the Project) "Modernization of the State Tax Service of Ukraine — 1" to be implemented with the attraction of loans from the International Bank for Reconstruction and Development. The project's control over the implementation of the project was entrusted to independent bodies: the Project Steering Board, the Interdepartmental Working Group on Coordination and Control over the implementation of the Project, and the Public Collegium under the STA of Ukraine.

An assessment of the results of the modernization was carried out through an all-Ukrainian poll of taxpayers with the involvement of an independent organization — GFK UKRAINE. The implementation of the "Modernization of the STS of Ukraine — 1" project lasted 12 years: preparation for the project — 3.5 years (2000—2003 years) and the project itself — 8.5 years (2004—2012).

A new stage in the development of the STS of Ukraine began in 2012, during which the philosophy of the tax service of Ukraine changes — its transformation from the fiscal authority to the service.

The following services are being implemented:

- new principles, namely: contactless provision of services to citizens;
- new approaches, in particular, the focus on "tax incentives for business development";
- new forms of tax communication.

The following component of electronic taxation is actively developing — electronic service. A number of normative acts that have been adopted over the past three years have legalized the electronic format of the relationship between taxpayers and tax authorities in real time using an electronic digital signature.

The practical realization of service functions of tax authorities is carried out through the departmental web-portal. The website of the department contains 27 web pages of regional subdivisions. Such integration has created for taxpayers the opportunity to get the maximum of information and services with one single link on the network.

The separation of large taxpayers into a separate category, the creation of specialized state tax inspectorates (hereinafter — SSPI) for their service, was launched in 2000 in accordance with the State Program of Modernization of Ukraine.

The main purpose of creating WFP inspections is to ensure timely receipt of declared tax obligations, reduction of tax debt and expansion of the tax base by attracting funds from the shadow sector of the economy to the budget, and achieving partnerships with large taxpayers.

Conclusions

The conducted research allows us to give conclusions about the modernization of the DPS in the context of the development of electronic taxation and to describe its results, namely:

- information systems "Tax block" and "Document management" are implemented;

The "Public Information Resource" of the Information and Reference Department of the State Tax Administration, which provides unified advisory services to taxpayers throughout the country, was put into operation;

- a single web-portal of DFS of Ukraine was created;
- the range of electronic services for taxpayers has been introduced;
- automated system "Single window of submission of electronic reporting" was introduced;
- the e-taxpayer has been developed and phased in;

- the model of remote tax support of large taxpayers through the Central Bank was presented office for servicing payers of this category;
- work on implementation of the system of electronic administration of value added tax has begun.

It should also be added that due to the modernization of the DPS information system, its integration has been achieved:

- eliminating duplication of data;
- consistency of data;
- the principle of one-time data input;
- optimization of storage of data (structure, composition, characteristics);
- the possibility of standardization (simplification of exchange, control and data recovery);
- security of collective data use (data protection from unauthorized access).

It should be added that the implementation of the “Tax Block” system, which is the fundamental basis of electronic taxation, provides centralization of databases; simplifies procedures performed by the tax authorities; enhances the effectiveness of employees of the DPS.

Ultimately, it should be noted that the modernization processes of the tax department with the participation of innovations and information technology, the development of the direction of electronic taxation, primarily aimed at increasing the effectiveness of the DPS, the transformation of the controller in the service a body with a modern spectrum of on-line services and the formation of a modern national tax service in accordance with European standards.

Areas of further research. Prospects for further research are the in-depth study and development of specific proposals for the development of electronic taxation in Ukraine and require a more general study of the achievements of foreign science and foreign practical experience in this field.

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