

Transformation of Property Taxes in the Conditions of Digitalization of Russia

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Abstract

The subject of the research is the study of the current state of property taxes in the conditions of digitalization. Property taxes in the tax system of the Russian Federation are insignificant. There is an urgent need to increase their role in the budgets of the subjects. The author proposes to implement this task by using advanced digital technologies. The main objective of the study was to identify how to change property taxes using electronic products. Results: The use of digital software products in the system of property taxation will help to identify unaccounted-for property items, to reduce the costs of tax administration and control, to accelerate the process of tax production, to simplify the procedure of calculation and payment of property taxes, calculate large analytical data automatically. The main advantage of using digital technologies is high speed, convenience and comfort. Conclusion: The introduction and use of digital products in the system of property taxation will increase the productivity of inspectors (business entities). There is a huge difference in time when comparing the work manually and automatically, reduced routine operations by fast data processing, spent much less time in the process of performing tasks of specialists and payers, faster processed any information.

Index terms— property taxes; digital technologies, electronic products, software, budget of the subject.

1 Introduction

The role of property taxes in the Russian tax system is insignificant. In order to increase the importance of these taxes, there is an urgent need for their modernization. It is quite reasonable on the basis of an in-depth analysis of the current state of property taxes, to identify existing problems in the practice of application and offer effective solutions using digital products.

Today, digital technologies are becoming more widespread in the world. The nature of work under the influence of innovative processes is changing. Traditional ways of economic activity are replaced by In this study, we consider how digital products will affect the collection of property taxes.

2 II.

3 Method

Various economic methods were used in the study. Thus, on the basis of the observation method, the main software products of the tax authorities in the calculation of property taxes are determined. Using the system-functional method, the method of synthesis and analysis, the proportion of property taxes in the structure of tax revenues, as the budgets of the budget system of the Russian Federation in General, and the budgets of subjects in particular is calculated. When using the method of scientific abstraction, the author makes relevant conclusions to improve the situation in the field of the problem.

Property taxes are a source of income for the formation of budgets of subjects and local budgets of the Russian Federation. Analyzing the analytical data, we note that the share of these taxes is small in the structure of tax

revenues of the budget system of the Russian Federation and is about 6.0-8.0% in different periods. In turn, in the budgets of the budget system of subjects of the Russian Federation, the same indicator varies from 14.0-15.5%, respectively. (Table 1 On the basis of the study of theoretical and practical material, the situations preventing the increase of the role of the studied taxes are established. Among them: there are still unaccounted property objects that are not registered; insufficiently strict control measures of tax authorities, leaving the opportunity to hide property objects and not to pay taxes; lack of a complete and reliable information resource on property objects; ineffective interaction of tax authorities with other state bodies.

The introduction of new innovative (digital) products will improve the collection of property taxes in all regions of the country, as well as eliminate the specified circumstances that prevent the increase of their role in the structure of tax revenues of the budgets of the subjects of the Russian Federation.

Property tax payers are provided with a wide range of remote digital technologies: They can pay tax payments through the most popular digital resources -a line of personal accounts for all categories of taxpayers. These include: personal account of the taxpayer for individuals; personal account of the taxpayer of a legal entity; pay taxes; fill out a payment order; calculator of transport tax of an individual; calculator of land tax and property tax of individuals will Give them a brief description. Personal account of the taxpayer for individuals: This service allows you to get up-to-date information about the debt on property taxes (transport tax, land tax, property tax of individuals) to the budget, the amounts of accrued and actually paid property taxes, property and possession. Also, the service allows you to monitor the status of calculations with the budget, receive and print tax notifications and receipts for payment of property taxes, make payment, fill in the tax Declaration 3-pit online, send the Declaration 3-pit to the tax authority, signed by the electronic seal of the payer of property tax, monitor the status of the Desk audit of the Declaration 3-pit, contact the tax authorities without a personal visit; A personal account of the payer a legal entity: [1] This service allows you to receive relevant information on the arrears of property taxes (the transport tax, property tax, gambling tax, land tax) to the budget, the amounts accrued and the actual amount of property tax payments, the presence of overpayments, outstanding property payments; to monitor the status of settlements with the budget; compile and send to tax authorities of

4 Calculator of land tax and property tax of individuals:

The service allows you to calculate the amount of land tax and property tax of individuals. The Federal tax service of Russia notes that the calculation of the property tax of individuals and land tax is carried out in respect of each object of immovable property owned by a person on the right of ownership (land tax, also owned by a person on the right of lifetime inheritable possession or on the right of permanent (perpetual) use).

IV.

5 Discussion

The digital products we have considered will certainly transform the system of property tax payment. It should be noted that the introduction of new versions of digital systems for monitoring the payment of taxes on the basis of large analytical data will annually increase property payments. First of all, this is due to the monitoring of their payment online through digitalization. The use of digital resources is convenient to use in the process of working with massive data, in cooperation with customers and other government agencies. Such innovative approaches in practice open up completely new opportunities and competencies.

The use of digital software products in the system of property taxation will help to identify unaccounted property objects, reduce the cost of tax administration and control, as well as speed up the process of tax production, simplify the procedure of calculating and paying property taxes. [2] Moreover, with the help of digital resources it is possible to calculate large analytical data automatically.

The main advantage of the use of digital technologies is the high speed of work, as well as convenience and comfort for all participants in tax relations. It is important to note that there is now some practice of using digital products. Digital user experience plays an important role in the work of modern economic entities and government agencies. Not only the system of payment of property taxes is modified, but also the nature and structure of the activities of tax authorities in providing payers with a full digital service. In our opinion, it is reasonable to develop a digital transformation plan for the tax authorities in the future.

Digital technologies are a multi-level form of organizational management of the Federal tax service of Russia on the basis of new means and methods of data processing. The transformation of the tax authorities' activities in the context of digitalization requires new approaches to the organization of activities in terms of the system of motivation of tax authorities and increasing the automation of their work.

Meanwhile, in our opinion, it is advisable to improve the quality of existing digital resources and software. In the work of the tax authorities often occur various kinds of failures and unusual situations. For example, software failures may occur. It is reasonable to find ways and methods that would take into account non-standard cases. It is necessary to take into account the human factor in possible errors, without ignoring it. Since, a person, as a specialist in programming, can troubleshoot software, and a specialist in taxation can do the job without the use of digital technology, manually.

Moreover, separate software resources require systematic updates, due to the fact that the tax law is amended annually. In the course of the activities of the tax services, there are outdated provisions in the program itself

that do not meet modern realities. It should be noted that today special units and services have been created, the employees of which are obliged to update digital resources (programs) in time. In fact, it turns out that electronic products are not updated in a timely manner and the software or its individual teams do not meet modern requirements. This is contrary to the correct order of collection of tax payments, and, as a result, it delays the timing of the work to clarify the circumstances. [3] Such situations only have a negative impact on the work of the tax authorities, delaying the fact of payment of property taxes in a timely manner.

An important problem is the material and technical support of the tax authorities. In this case, we are talking about the fact that the speed of the hard disk, RAM and other important characteristics of personal computers do not leave the opportunity to develop, strengthen the system data of office equipment. On the one hand, there is a progressive trend of automation and computerization in the tax authorities, but they do not always withstand the load carried out for various reasons (low speed hard disk, insufficient memory, etc.). Material and technical equipment should correspond to the work of tax authorities with big data. There is insufficient investment in new digital (electronic) technologies, despite the fact that tax reporting is increasingly based on advanced digital technologies. Personal computers must have the necessary set of characteristics and meet certain parameters, technical requirements for the solution of functional financial tasks of the service. Without adequate computer equipment it is difficult to create conditions for high-quality and effective work of tax authorities in terms of tax administration and control over the correctness, timeliness of calculation of property taxes and completeness of their revenues. Certainly, the active implementation of the process of digitalization in the work of the tax authorities leads to the rapid entry of information into the database, high-quality processing and storage of data for use in the future during the tax audit. It is important to save time and quickly obtain the necessary data.

For the full implementation of digital (electronic) technologies, risk assessment tools related to the use, including foreign products, should be created and the composition of measures for their leveling and minimization should be defined.

In the context of digitalization, first of all, it is necessary to determine the terminology for solving tax problems. Therefore, some provisions of the Russian legislation should be revised and edited.

Such essential factors as big data and automation of processes transform the usual models of development. [4] The System of property taxation is also subject to these trends. Complex, often multidirectional, factors affecting taxation prevent tax authorities from taking full advantage of modern technologies. The report provides a comprehensive analysis of the digital opportunities: from tax purposes to specific tax administration tools.

Thus, the development of the digital economy regarding property taxation will reduce the cost of services by eliminating paper and the introduction of electronic services. However, digitization should be phased to citizens and organizations and competent bodies have adapted to the innovations, and learned to work with robotics.

It is important to take into account that in order to introduce the digital economy into Russian practice it is reasonable to radically change the legislation. We need personnel trained and adapted to the new regulation. It is necessary to adopt new rules of property taxation, which would correspond to the modern world economy.

Digital products provide completely new opportunities for the implementation of both the analysis of the activities of tax authorities and increase the efficiency of their work, and for interaction with all participants of the tax process. New advanced technologies facilitate statistical and analytical processing of property taxes, making it transparent, accessible, and also allow legalizing the "shadow" sector of the economy. In addition, they create comfortable conditions for all participants of the tax process, while reducing the time and cost of control measures.

The introduction and use of digital products, in the first place, will increase productivity and the level of automation of technological processes of inspections. There is a huge difference in time when comparing the work manually and automatically, reduced routine operations by fast data processing, spent much less time in the process of performing tasks of specialists and payers, faster processed any information.

With the help of digital products, an effective relationship is formed between all structural units of tax services and other state bodies through digital (electronic) resources, that is, any necessary information can be transferred to the Inspectorate immediately.

At the same time, property taxation in the digital economy should be improved, taking into account existing experience and identifying problems.

Effective functioning of the Russian current tax system is possible only with the use in practice of advanced information technologies based on modern computer technology. Today, digitalization in property taxation has become not only an urgent need, but also a necessary condition for implementation.

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Figure 1: Table 1 :

an application for clarification of property payment, the
 application for credit or refund of overpayment of
 property taxes; receive certificates on the status of
 settlements with the budget, on the performance of
 duties on payment of property taxes, reconciliation acts;
 specific weight, % Pay your taxes: This service allows all categories of specific
 property tax payers to form payment documents and make payments online weight,
 through one of the partner banks of the Federal tax service of Russia; % %

Figure 2:

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