

The tax system in the Russian Federation

3 course 6 semester

Legislation of the Russian Federation on taxes and fees:

1. Constitution of the Russian Federation

2. Tax Code (TC) of the Russian Federation

Part 1 of the Tax Code of the Russian Federation

systematizes the general norms of tax legislation and establishes:

- the system of taxes and fees in the Russian Federation;
- general principles of taxation that are relevant for all types of taxes;
- general rules for the fulfillment of obligations to pay taxes and fees;
- rights and obligations of taxpayers and tax authorities;
- forms and methods of tax control;
- composition of tax offenses;
- responsibility for their commission;
- the procedure for collecting the amounts of fines, penalties, arrears;
- the procedure for appealing against the actions of tax authorities, etc.

Part 2 of the Tax Code of the Russian Federation

contains rules governing the procedure and conditions for the collection of certain types of taxes and fees

Article 3. Basic principles of legislation on taxes and fees

1. Every person must pay legally established taxes and fees. Legislation on taxes and fees is based on the recognition of the universality and equality of taxation. When establishing taxes, the actual ability of the taxpayer to pay the tax is taken into account.
2. Taxes and fees may not be discriminatory and may not be applied differently based on social, racial, national, religious and other similar criteria.

It is not allowed to establish differentiated rates of taxes and fees, tax incentives depending on the form of ownership, citizenship of individuals or the place of origin of capital.

3. Taxes and fees must have an economic basis and cannot be arbitrary. Taxes and fees that prevent citizens from exercising their constitutional rights are unacceptable.
4. It is not allowed to establish taxes and fees that violate the common economic space of the Russian Federation and, in particular, directly or indirectly restrict the free movement of goods (works, services) or financial resources within the territory of the Russian Federation, or otherwise restrict or create obstacles not prohibited by law economic activities of individuals and organizations.
5. No one may be obligated to pay taxes and fees, as well as other contributions and payments that have the features of taxes or fees established by this Code, not provided for by this Code, or established in a different manner than determined by this Code.
6. When establishing taxes, all elements of taxation must be determined. Acts of legislation on taxes and fees should be formulated in such a way that everyone knows exactly what taxes (fees, insurance premiums), when and in what order he must pay.
7. All unremovable doubts, contradictions and ambiguities in acts of legislation on taxes and fees shall be interpreted in favor of the taxpayer (payer of the fee, payer of insurance premiums, tax agent).

Basic terms (Article 8)

A tax is understood as a mandatory, individually gratuitous payment levied from organizations and individuals in the form of alienation of funds belonging to them by right of ownership, economic management or operational management of funds in order to financially support the activities of the state and (or) municipalities.

The fee is understood as a mandatory contribution levied from organizations and individuals, the payment of which is one of the conditions for the commission of state bodies, local governments, other authorized bodies and officials of legally significant actions in relation to payers of fees, including the granting of certain rights or the issuance of permits (licenses).), or the payment of which is due to the implementation within the territory where the fee is introduced, certain types of entrepreneurial activity

Tax system - a set of taxes and fees levied in the prescribed manner, as well as the principles and conditions of taxation

Tax functions:

1. **fiscal (budgetary)** (lat. Fiscus - state treasury)
2. **social** helps to regulate the income of the population providing tax incentives
3. **regulating**, with its help the state influences the investment processes in the country's economy, regulation of the subsistence level of the population
4. **controlling**

Classification of taxes and fees depending on the territorial level (Article 12)

Federal taxes and fees include :

- 1) value added tax ;
- 2) excises ;
- 3) personal income tax ;
- 4) corporate income tax ;
- 5) tax on the extraction of minerals ;
- 6) water tax ;
- 7) fees for the use of objects of the animal world and for the use of objects of aquatic biological resources;
- 8) state duty ;
- 9) tax on additional income from hydrocarbon production

Regional taxes include:

- 1) corporate property tax;
- 2) gambling business tax;
- 3) transport tax.

Local taxes and fees include:

- 1) land tax;
- 2) tax on the property of individuals;
- 3) trading fee.

Depending on the method of collection, there are

Direct taxes - directly addressed to the taxpayer (his income, property, other objects of taxation). In this case, the legal and actual payer is the same. For example:

- corporate income tax;
- personal income tax;
- transport tax;
- property tax, etc.

Indirect taxes - are established in the form of a premium to the price (tariff) of goods (works, services) sold and are **actually paid by buyers** who purchase goods (services). **The legal payers** of such taxes to the budget are organizations and individual entrepreneurs that produce or sell goods (services) that pay tax at the **expense of the proceeds received**. Indirect taxes include:

- value added tax;
- excises.

Article 17.

General conditions for establishing taxes and fees

A tax is considered established only when the taxpayers and elements of taxation are determined, namely:

- object of taxation;
- the tax base;
- taxable period;
- tax rate;
- the procedure for calculating the tax;
- procedure and terms of tax payment.

Elements of taxation:

The object of taxation is the sale of goods (works, services), property, profit, income, expense or other circumstance that has a cost, quantitative or physical characteristic, with the presence of which the legislation on taxes and fees connects the taxpayer with the obligation to pay tax (Article 38) .

- Goods are any property sold or intended for sale.
- For tax purposes, work is recognized as an activity, the results of which have a material expression and can be implemented to meet the needs of an organization and (or) individuals.
- A service for taxation purposes is recognized as an activity, the results of which do not have a material expression, are realized and consumed in the course of this activity.
- The sale of goods, works or services shall be recognized, respectively, the transfer on a reimbursable basis of the right of ownership of goods, the results of work performed by one person to another person, the provision of services for a fee by one person to another person.

The tax base is the cost, physical or other characteristics of the object of taxation. (Article 53)

A tax period is understood to mean a calendar year or other period of time in relation to individual taxes, after which the tax base is determined and the amount of tax payable is calculated. (Article 55)

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The tax rate is the amount of tax charges per unit of measurement of the tax base. (Article 53)

Tax calculation procedure : the taxpayer independently calculates the amount of tax payable for the tax period, based on the tax base, tax rate and tax benefits. (Article 52)

Terms of payment of taxes and fees are established in relation to each tax and fee. (Article 57)

Article 19. Taxpayers, payers of fees, payers of insurance premiums

Taxpayers, payers of fees, payers of insurance premiums are organizations and individuals who, in accordance with this Code, are obliged to pay taxes, fees, insurance premiums, respectively.

Article 21. Rights of taxpayers (payers of fees, payers of insurance premiums)

- information (including in writing) from the tax authorities at the place of its registration on applicable taxes and fees, legislation on taxes and fees and regulatory legal acts adopted in accordance with it, the procedure for calculating and paying taxes and fees, rights and obligations of taxpayers, the powers of tax authorities and their officials, as well as receive forms of tax declarations (calculations) and explanations on the procedure for filling them out;
- 2) receive from the Ministry of Finance of the Russian Federation written explanations on the application of the legislation of the Russian Federation on taxes and fees, from the financial authorities of the constituent entities of the Russian Federation, municipalities;
 - 3) use tax benefits if there are grounds and in the manner prescribed by the legislation on taxes and fees;
 - 4) receive a deferment, installment plan or investment tax credit in the manner and on the terms established by this Code ;
 - 5) timely offset or refund of amounts of overpaid or overcharged taxes, penalties, fines;
 - 5.1) to carry out a joint reconciliation with the tax authorities of calculations on taxes, fees, penalties and fines, as well as to obtain an act of joint reconciliation of calculations on taxes, fees, penalties and fines;
 - 6) represent their interests in relations regulated by the legislation on taxes and fees, personally or through their representative;
 - 7) provide tax authorities and their officials with explanations on the calculation and payment of taxes, as well as on the acts of tax audits carried out;

Article 21. Rights of taxpayers (payers of fees, payers of insurance premiums)

- 8) be present during the on-site tax audit;
- 9) receive copies of the tax audit report and decisions of tax authorities, as well as tax notices and tax requests;
- 10) require officials of tax authorities and other authorized bodies to comply with the legislation on taxes and fees when they take actions in relation to taxpayers;
- 11) not comply with illegal acts and requirements of tax authorities, other authorized bodies and their officials that do not comply with this Code or other federal laws;
- 12) appeal in the prescribed manner against acts of tax authorities, other authorized bodies and actions (inaction) of their officials;
- 13) observance and preservation of tax secrecy;
- 14) full compensation for losses caused by illegal acts of tax authorities or illegal actions (inaction) of their officials;
- 15) to participate in the process of consideration of materials of a tax audit or other acts of tax authorities in the cases provided for by this Code.

Article 23. Obligations of taxpayers (payers of fees, payers of insurance premiums)

- 1) pay legally established taxes;
- 2) register with the tax authorities, if such an obligation is provided for by this Code;
- 3) keep records of their income (expenses) and objects of taxation in accordance with the established procedure, if such an obligation is provided for by the legislation on taxes and fees;
- 4) submit, in accordance with the established procedure, tax declarations (calculations) to the tax authority at the place of registration, if such an obligation is provided for by the legislation on taxes and fees;
- 5) submit to the tax authority at the place of residence of an individual entrepreneur, a notary engaged in private practice, a lawyer who has established a lawyer's office, at the request of the tax authority, a book of accounting for income and expenses and business operations;
- 5.1) submit to the tax authority at the location of the organization, which does not have the obligation to submit annual accounting (financial) statements, constituting the state information resource of accounting (financial) statements in accordance with Federal Law No. 402-FZ of December 6, 2011 " [On Accounting](#) ", annual accounting (financial) statements no later than three months after the end of the reporting year, except for cases when the organization is not required to keep accounting records in accordance with the said Federal [Law](#) .
- 6) submit to the tax authorities and their officials, in the cases and in the manner provided for by this Code, the documents necessary for the calculation and payment of taxes;
- 7) comply with the legal requirements of the tax authority to eliminate the identified violations of the legislation on taxes and fees, as well as not interfere with the lawful activities of officials of tax authorities in the performance of their official duties;
- 8) for five years, ensure the safety of accounting and tax accounting data and other documents necessary for the calculation and payment of taxes, including documents confirming the receipt of income, expenses (for organizations and individual entrepreneurs), as well as the payment (withholding) of taxes , unless otherwise provided by this Code;
- 9) bear other obligations stipulated by the legislation on taxes and fees.

Article 23. Obligations of taxpayers (payers of fees, payers of insurance premiums)

2. Taxpayers - organizations and individual entrepreneurs, in addition to the obligations provided for in paragraph 1 of this article, are obliged to report to the tax authority, respectively, at the location of the organization, the place of residence of the individual entrepreneur:
 - 2) on his participation in Russian organizations (except for cases of participation in business partnerships and limited liability companies) if the share of direct participation exceeds 10 percent, - no later than one month from the date of commencement of such participation;
 - 3) on all separate subdivisions of a Russian organization established on the territory of the Russian Federation (with the exception of branches and representative offices), and changes in information about such separate subdivisions previously reported to the tax authority:
 - within one month from the date of creation of a separate subdivision of the Russian organization;
 - within three days from the date of change of the relevant information about the separate subdivision of the Russian organization;
 - 3.1) about all separate subdivisions of the Russian organization on the territory of the Russian Federation, through which the activities of this organization are terminated (which are closed by this organization):
 - within three days from the day the Russian organization makes a decision to terminate activities through a branch or representative office (closing a branch or representative office);
 - within three days from the date of termination of the activities of the Russian organization through another separate subdivision (closing of another separate subdivision);

Article 30. Tax authorities in the Russian Federation.

The tax authorities constitute a unified centralized system of control over compliance with the legislation on taxes and fees, over the correctness of the calculation, completeness and timeliness of payment (transfer) to the budget system of the Russian Federation of taxes, fees, insurance premiums, and in cases provided for by the legislation of the Russian Federation, over the correctness of the calculation , completeness and timeliness of payment (transfer) to the budget system of the Russian Federation of other obligatory payments. Tax authorities carry out their functions and interact with federal executive authorities, executive authorities of the constituent entities of the Russian Federation, local governments

Article 31. Rights of tax authorities

- 1) require, in accordance with the legislation on taxes and fees, from a taxpayer, payer of a fee or a tax agent documents in the forms and (or) formats in electronic form established by state bodies and local governments, which serve as the basis for calculation and payment (withholding and transfer) taxes, fees, as well as documents confirming the correctness of the calculation and timeliness of payment (withholding and transfer) of taxes, fees;
- 2) conduct tax audits in accordance with [the procedure](#) established by this Code;
- 3) seize documents from a taxpayer, payer of a levy or tax agent during tax audits in cases where there are reasonable grounds to believe that these documents will be destroyed, hidden, altered or replaced;
- 4) on the basis of a written [notice](#) to the tax authorities, summon taxpayers, payers of fees or tax agents to give explanations in connection with the payment (withholding and transfer) of taxes and fees by them or in connection with a tax audit, as well as in other cases related to the execution by them of legislation on taxes and fees;
- 5) suspend operations on bank accounts of the taxpayer, payer of the fee or tax agent and seize the property of the taxpayer, payer of the fee or tax agent in the manner prescribed by this Code;
- 6) in the manner prescribed by [Article 92](#) of this Code, inspect any production, storage, trade and other premises and territories used by the taxpayer to generate income or related to the maintenance of objects of taxation, regardless of their location, conduct an inventory of property belonging to the taxpayer. [The procedure](#) for conducting an inventory of a taxpayer's property during a tax audit is approved by the Ministry of Finance of the Russian Federation;
- 7) determine the amounts of taxes payable by taxpayers to the budget system of the Russian Federation by calculation, based on the information they have about the taxpayer, as well as data on other similar taxpayers in cases where the taxpayer refuses to allow officials of the tax authority to inspect production, storage, trade and other premises and territories used by the taxpayer to generate income or related to the maintenance of objects of taxation, non-submission for more than two months to the tax authority of the documents necessary for calculating taxes, lack of accounting for income and expenses, accounting for objects of taxation, record keeping in violation of the established procedure, which led to impossibility to calculate taxes, or non-submission by a taxpayer - a foreign organization that does not operate in the territory of the Russian Federation through a permanent representative office, of a tax return on property tax of organizations;

Article 31. Rights of tax authorities

- 8) demand from taxpayers, payers of fees, tax agents, their representatives to eliminate the identified violations of the legislation on taxes and fees and control the implementation of these requirements;
- 9) collect arrears, as well as penalties, interest and fines in the cases and in the manner established by this Code;
- 10) demand from banks documents confirming the debiting of taxes, fees, penalties and fines from the accounts of the taxpayer, the payer of the fee or the tax agent and from the correspondent accounts of banks and the transfer of these amounts to the budget system of the Russian Federation;
- 11) involve specialists, experts and translators for tax control;
- 12) call as witnesses persons who may be aware of any circumstances that are important for the conduct of tax control;
- 13) submit petitions for the annulment or suspension of licenses issued to legal entities and individuals for the right to carry out certain types of activities;
- 14) bring claims (applications) to courts of general jurisdiction, the Supreme Court of the Russian Federation or arbitration courts:
 - on the recovery of arrears, penalties and fines for tax offenses in the cases provided for by this Code;
 - on compensation for damage caused to the state, municipality as a result of illegal actions of the bank to write off funds (precious metals) from the taxpayer's account after receiving the decision of the tax authority to suspend operations, as a result of which it became impossible for the tax authority to collect arrears, debts on penalties, fines from the taxpayer in the manner prescribed by this Code;
- 15) to recover, in the case provided for in paragraph 1.1 of Article 59 of this Code, the amounts of arrears, debts on penalties and fines recognized as uncollectible.

Article 32. Obligations of tax authorities

- 1) comply with the legislation on taxes and fees;
- 2) exercise control over compliance with the legislation on taxes and fees, as well as regulatory legal acts adopted in accordance with it;
- 3) keep records of organizations and individuals in accordance with the established procedure;
- 4) inform free of charge (including in writing) taxpayers, payers of fees and tax agents about applicable taxes and fees, legislation on taxes and fees and regulations adopted in accordance with it, the procedure for calculating and paying taxes and fees, rights and obligations of taxpayers, payers of fees and tax agents, the powers of tax authorities and their officials, as well as submit forms of tax declarations (calculations) and explain the procedure for filling them out;
 - 4.1) transfer to the taxpayers specified in [paragraphs 2 and 3 of Article 11.2](#) of this Code, in electronic form, [a receipt](#) of acceptance upon receipt of documents submitted to the tax authority through the personal account of the taxpayer;
- 5) be guided by written [explanations](#) of the Ministry of Finance of the Russian Federation on the application of the legislation of the Russian Federation on taxes and fees;
- 6) inform taxpayers, payers of fees and tax agents, when they are registered with the tax authorities, information about the details of the relevant accounts of the Federal Treasury, as well as in the manner determined by the federal executive body [authorized](#) for control and supervision in the field of taxes and fees, bring to taxpayers, payers of fees and tax agents information on changes in the details of these accounts and other information necessary to fill in instructions for the transfer of taxes, fees, penalties and fines to the budget system of the Russian Federation;
- 7) make decisions on the return to the taxpayer, the payer of the fee or the tax agent of the amounts of overpaid or overcharged taxes, fees, penalties and fines, send instructions issued on the basis of these decisions to the relevant territorial bodies of the Federal Treasury for execution and offset the amounts of overpaid or overcharged taxes, fees, penalties and fines in [the manner](#) prescribed by this Code;
- 8) observe tax secrecy and ensure its preservation;
- 9) send to the taxpayer, payer of the fee or tax agent copies of the act of the tax audit and the decision of the tax authority, as well as in the cases provided for by this Code, a tax notice and (or) a demand for payment of tax and fee;
- 10) submit to the taxpayer, payer of the fee or tax agent, at his [request](#), certificates on the status of the specified person's calculations for taxes, fees, penalties, fines, interest and [certificates](#) on the fulfillment of the obligation to pay taxes, fees, penalties, fines, interest based on the data of the tax authority .

A certificate on the status of payments for taxes, fees, penalties, fines, interest [is transferred](#) (sent) to the specified person (his representative) within five days, a certificate on the fulfillment of the obligation to pay taxes, fees, penalties, fines, interest - within ten days from the date of receipt of the relevant request by the tax authority;
- 10.1) submit to the responsible participant of the consolidated group of taxpayers, upon his request, sent within the powers granted to him, certificates on the status of settlements of the consolidated group of taxpayers for corporate income tax;

Article 32. Obligations of tax authorities

- 11) at the [request of](#) a taxpayer, a responsible member of a consolidated group of taxpayers, a payer of a levy or a tax agent, carry out a joint reconciliation of calculations for taxes, levies, penalties, fines, and interest. The results of a joint reconciliation of calculations for taxes, fees, penalties, fines, and interest are documented in an act.
[The procedure](#) for conducting a joint reconciliation of calculations for taxes, fees, penalties, fines, interest, [the form](#) and [format](#) of the act of joint reconciliation of calculations for taxes, fees, penalties, fines, interest, as well as [the procedure](#) for its transmission in electronic form via telecommunication channels or through a personal account taxpayers are approved by the federal executive body authorized to control and supervise taxes and fees;
- 12) at the request of a taxpayer, payer of a fee or tax agent, issue copies of decisions taken by the tax authority in respect of this taxpayer, payer of a fee or tax agent;
- 13) at the request of the responsible participant in the consolidated group of taxpayers, issue copies of the decisions taken by the tax authority in respect of the consolidated group of taxpayers;
- 14) provide users with extracts from the Unified State Register of Taxpayers;
- 15) submit in electronic form, in [the manner](#) determined by the agreement of the interacting parties, to the territorial bodies of the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the Federal Compulsory Medical Insurance Fund, information on the provision of separate divisions (including branches, representative offices) of Russian organizations established in the territory of the Russian Federation, the powers (on deprivation of powers) to accrue payments and other remuneration in favor of individuals, on changing the location of separate subdivisions (with the exception of branches, representative offices), on the termination of the activities of these organizations through such separate subdivisions (on the closure of such separate subdivisions) , on registration (deregistration) with the tax authorities of foreign organizations operating in the territory of the Russian Federation, international organizations as payers of insurance premiums, individuals as lawyers, notaries engaged in private practice, arbitration managers, appraisers engaged in private practice , patent attorneys, mediators and other individuals - payers of insurance premiums no later than three days following the day of entering the specified information into the Unified State Register of Taxpayers;
- 16) at the [request](#) of the taxpayer, submit to the taxpayer (his representative) a document in electronic form or on paper confirming the status of a tax resident of the Russian Federation, in the [manner](#), [form](#) and format approved by the federal executive body authorized for control and supervision in the field of taxes and fees;
- 17) submit in electronic form, in the manner determined by the agreement of the interacting parties, to the territorial bodies of the Pension Fund of the Russian Federation information on registration (deregistration) with tax authorities of individuals, including individual entrepreneurs, as taxpayers of tax on professional income recognized as such in accordance with Federal [Law](#) No. 422-FZ of November 27, 2018 "On conducting an experiment to establish a special tax regime "Tax on professional income", no later than three days following the day the specified information is entered in the Unified State Register of Taxpayers.

Customs authorities and internal affairs bodies

- **The customs authorities** enjoy the rights and bear the duties of the tax authorities to levy taxes when moving goods across the customs border of the Customs Union in accordance with the customs legislation of the Customs Union and the legislation of the Russian Federation on customs affairs, this Code, other federal laws on taxes, as well as other federal laws (**Article 34**)
- At the request of the tax authorities, **the internal affairs authorities** participate together with the tax authorities in field tax audits conducted by the tax authorities. If circumstances are revealed that require the performance of actions referred by this Code to the powers of tax authorities, internal affairs bodies, investigating authorities are obliged, within ten days from the date of detection of these circumstances, to send materials to the appropriate tax authority for a decision to be made on them. (**Article 36**)

Chapter 13. TAX DECLARATION

The tax declaration is a written statement or statement of the taxpayer, drawn up in electronic form and transmitted via telecommunication channels using an enhanced qualified electronic signature or through the personal account of the taxpayer, about the objects of taxation, about the income received and expenses incurred, about the sources of income, about the tax base, tax benefits, the calculated amount of tax and (or) other data that serve as the basis for the calculation and payment of tax.

A tax return shall be submitted by each taxpayer for each tax payable by this taxpayer, unless otherwise provided by the legislation on taxes and fees.

Tax declarations (calculations) are not subject to submission to the tax authorities for those taxes for which taxpayers are exempted from the obligation to pay them in connection with the application of special tax regimes, in terms of activities, the implementation of which entails the application of special tax regimes, or property used for the implementation of such activity.

The tax declaration (calculation) is submitted to the tax authority at the place of registration of the taxpayer (fee payer, payer of insurance premiums, tax agent) in the prescribed form on paper or in the prescribed formats in electronic form, along with documents that, in accordance with this Code, must be attached to tax return (calculation).

Forms of tax declarations (calculations) are provided by the tax authorities free of charge

The tax authority is not entitled to refuse to accept a tax declaration (calculation) submitted by a taxpayer (payer of fees, payer of insurance premiums, tax agent) in the prescribed form (set format), unless otherwise provided by this Code, and is obliged to put down at the request of the taxpayer (payer of the fee), payer of insurance premiums, tax agent) on a copy of the tax declaration (copy of the calculation), the mark of acceptance and the date of its receipt upon receipt of the tax declaration (calculation) on paper (including through the multifunctional center for the provision of state and municipal services) or transfer to the taxpayer (fee payer, payer of insurance premiums, tax agent) receipt of acceptance in electronic form - upon receipt of a tax return (calculation) via telecommunication channels or through the taxpayer's personal account.

Chapter 13. TAX DECLARATION

When a tax declaration (calculation) is sent by mail, the date of its submission shall be the date of dispatch of the postal item with a description of the enclosure, unless otherwise provided by this Code. When transferring a tax declaration (calculation) via telecommunication channels or through a taxpayer's personal account, the date of its submission shall be considered the date of its dispatch, unless otherwise provided by this Code.

The tax declaration (calculation) shall be submitted with the identification number of the taxpayer, unless otherwise provided by this Code.

The taxpayer (fee payer, payer of insurance premiums, tax agent) or his representative signs the tax declaration (calculation), confirming the accuracy and completeness of the information specified in the tax declaration (calculation).

The tax declaration (calculation) is submitted within the terms established by the legislation on taxes and fees.

The forms and procedure for filling out forms of tax declarations (calculations), as well as the formats and procedure for submitting tax declarations (calculations) and documents attached to them in accordance with this Code in electronic form, are approved by the federal executive body authorized for control and supervision in the field of taxes and fees, in agreement with the Ministry of Finance of the Russian Federation.

The federal executive body authorized for control and supervision in the field of taxes, fees, insurance premiums is not entitled to include in the tax declaration (calculation) form, and the tax authorities are not entitled to require taxpayers (payers of fees, payers of insurance premiums, tax agents) to include in the tax declaration (calculation) of information not related to the calculation and (or) payment of taxes, fees, insurance premiums, except for:

- 1) type of document: primary (corrective);
- 2) the name of the tax authority;
- 3) the location of the organization (its separate subdivision) or the place of residence of an individual;
- 4) last name, first name, patronymic of an individual or the full name of the organization (its separate subdivision);
- 5) contact phone numbers of the taxpayer, payer of insurance premiums;
- 6) information to be included in a tax return in accordance with Chapters 21, 23, 30 of this Code;
- 7) information on the average number of employees to be included in the calculation of insurance premiums.

Chapter 14. TAX CONTROL

Tax control is recognized as the activity of authorized bodies to control compliance with the legislation on taxes and fees in the manner prescribed by this Code.

Tax control is carried out by officials of the tax authorities within their competence through tax audits, obtaining explanations from taxpayers, tax agents and fee payers, payers of insurance premiums, checking accounting and reporting data, examining premises and territories used to generate income (profit), as well as in other forms provided for by this Code.

Tax authorities, customs authorities, internal affairs authorities, investigative authorities and management authorities of state off-budget funds of the Russian Federation, in the manner determined by agreement between them, inform each other about the materials they have about violations of the legislation on taxes and fees and tax crimes, about adopted measures to prevent them, on the tax audits they conduct, as well as exchange other necessary information in order to fulfill the tasks assigned to them.

For the purpose of tax control, organizations and individuals are subject to registration with the tax authorities, respectively, at the location of the organization, the location of its separate subdivisions, the place of residence of the individual, as well as at the location of their real estate and vehicles and on other grounds, provided for by this Code.

Organizations that include separate subdivisions located on the territory of the Russian Federation are subject to registration with the tax authorities at the location of each of their separate subdivisions

Registration with the tax authorities of a Russian organization at the location of the organization, the location of its branch, representative office, as well as an individual entrepreneur at the place of his residence is carried out on the basis of the information contained respectively in the Unified State Register of Legal Entities, the Unified State Register of Individual Entrepreneurs.

When registering individuals, the information about these individuals also includes their personal data:

- Full Name; Date and place of birth; floor; location;
- data of the passport or other document proving the identity of the taxpayer; citizenship data.

Chapter 14. TAX CONTROL

The tax authority is obliged to register an individual on the basis of the application of this individual, within five days from the date of receipt of the specified application by the tax authority and within the same period issue him a certificate of registration with the tax authority (if the previously indicated certificate was not issued) or notice of registration. If the application of an individual is sent by registered mail or transmitted in electronic form via telecommunication channels to the tax authority, the tax authority shall register the individual on the basis of such an application within five days from the date of receipt of confirmation of the information contained in this application and within the same period issues (sends) to an individual a certificate of registration with the tax authority (if the previously indicated certificate was not issued) or a notice of registration.

The tax authority is obliged to register a Russian organization at the location of its separate subdivision (with the exception of a branch, representative office) within five days from the date of receipt of a message from this organization, issue (send) to the Russian organization a notice of registration with a tax authority, a certificate of registration with the tax authority.

Changes in information about Russian organizations are subject to accounting by the tax authority, respectively, at the location of the Russian organization.

Changes in information about the personal data of individual entrepreneurs, individuals who are not individual entrepreneurs are subject to registration by the tax authority at their place of residence.

An application for registration (deregistration) with a tax authority may be submitted to the tax authority personally or through a representative, sent by registered mail or transmitted electronically via telecommunication channels or through the taxpayer's personal account, unless otherwise provided by this Code. . If these applications, notifications, documents are submitted to the tax authority in electronic form, they must be certified by an enhanced qualified electronic signature of the person submitting these applications, notifications, documents, or his representative, unless otherwise provided by this Code. Applications, notifications can also be submitted to the tax authority through a multifunctional center for the provision of state and municipal services, while a certificate of registration with the tax authority can also be obtained by an individual through a multifunctional center for the provision of state and municipal services

Article 87. Tax audits

The tax authorities conduct the following types of tax audits of taxpayers, payers of fees, payers of insurance premiums and tax agents

- cameral tax audits
- field tax audits

The purpose of in-house and field tax audits is to control compliance by a taxpayer, payer of fees, payer of insurance premiums or a tax agent with the legislation on taxes and fees.

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- An in-house tax audit is carried out at the location of the tax authority on the basis of tax declarations (calculations) or an application and documents submitted by the taxpayer, as well as other documents on the activities of the taxpayer, available to the tax authority.
- A desk tax audit is carried out by authorized officials of the tax authority in accordance with their official duties without any special decision of the head of the tax authority within three months from the date of submission of the tax declaration (calculation) by the taxpayer.
- If before the end of the in-house tax audit of the documents (information) available to the tax authority, the taxpayer submits a tax declaration, the in-house tax audit is terminated and a new in-house tax audit begins on the basis of the submitted tax declaration. The termination of a desk tax audit means the termination of all actions of the tax authority in relation to the documents (information) held by the tax authority. At the same time, documents (information) received by the tax authority as part of the terminated in-house tax audit may be used in carrying out tax control measures in relation to the taxpayer.
- If, prior to the end of the in-house tax audit, the tax authority establishes signs indicating a possible violation of the legislation on taxes and fees, the head (deputy head) of the tax authority has the right to decide to extend the period for conducting an in-house tax audit. The period for conducting a desk tax audit may be extended up to three months.
- The decision to extend the deadline for conducting a desk tax audit is sent to the taxpayer through the taxpayer's personal account (if the taxpayer's access to the taxpayer's personal account is terminated - by registered mail) within a period not exceeding three days from the date of such a decision.

Article 88

If an in-house tax audit reveals errors in the tax declaration (calculation) and (or) contradictions between the information contained in the submitted documents, or discrepancies between the information provided by the taxpayer and the information contained in the documents held by the tax authority and received by him during the tax control, the taxpayer is informed about this with the requirement to provide the necessary explanations within five days or to make the appropriate corrections within the prescribed period.

If before the end of the in-house tax audit the taxpayer submits an amended tax declaration (calculation), the in-house tax audit of the previously filed tax declaration (calculation) is terminated and a new in-house tax audit begins on the basis of the amended tax declaration (calculation).

Article 89. Field tax audit

An on-site tax audit is carried out on the territory (in the premises) of the taxpayer on the basis of a decision of the head (deputy head) of the tax authority.

The decision to conduct an on-site tax audit is made by the tax authority at the location of the organization, or at the place of residence of an individual.

The decision to conduct an on-site tax audit must contain the following information:

- full and abbreviated names or surname, name, patronymic of the taxpayer;
- the subject of verification, that is, taxes, the correctness of the calculation and payment of which is subject to verification;
- periods for which the audit is carried out;
- positions, surnames and initials of employees of the tax authority who are entrusted with the audit.

An on-site tax audit in respect of one taxpayer may be carried out for one or several taxes. The subject of an on-site tax audit is the correctness of the calculation and the timeliness of paying taxes. As part of an on-site tax audit, a period not exceeding three calendar years preceding the year in which the decision to conduct an audit was made can be audited.

Tax authorities are not entitled to conduct two or more field tax audits on the same taxes for the same period. The tax authorities are not entitled to conduct more than two on-site tax audits in respect of one taxpayer during a calendar year. An on-site tax audit cannot last more than two months. This period may be extended up to four months, and in exceptional cases - up to six months.

Article 89. Field tax audit

The taxpayer is obliged to ensure that officials of tax authorities conducting an on-site tax audit have the opportunity to familiarize themselves with documents related to the calculation and payment of taxes. When conducting an on-site tax audit, the taxpayer may be required to provide the documents necessary for the audit in the manner prescribed by Article 93 of this Code. Familiarization of officials of tax authorities with the original documents is allowed only on the territory of the taxpayer. If the officials conducting the on-site tax audit have sufficient grounds to believe that the documents evidencing the commission of offenses can be destroyed, concealed, altered or replaced, these documents are seized in accordance with the procedure.

On the last day of the on-site tax audit, the inspector is obliged to draw up a certificate of the audit, which fixes the subject of the audit and the timing of its conduct, and hand it over to the taxpayer or his representative.

In the event that the taxpayer (his representative) evades receiving a certificate of the inspection carried out, the said certificate shall be sent to the taxpayer by registered mail. Based on the results of an on-site tax audit, within two months from the date of drawing up a certificate of an on-site tax audit, authorized officials of tax authorities must draw up a tax audit report in the prescribed form . In case of detection of violations of the legislation on taxes and fees in the course of an in-house tax audit, the officials of the tax authority conducting the specified audit must draw up a tax audit act in the prescribed form within 10 days after the end of the in-house tax audit.

Article 89. Field tax audit

The act of tax audit shall indicate:

- 1) the date of the tax audit report. The specified date is understood as the date of signing the act by the persons who carried out this verification;
- 2) full and abbreviated names or last name, first name, patronymic of the person being checked (members of the consolidated group of taxpayers). In the case of an audit of an organization at the location of its separate subdivision, in addition to the name of the organization, the full and abbreviated names of the inspected separate subdivision and its location are indicated;
- 3) last names, first names, patronymics of the persons who conducted the audit, their positions, indicating the name of the tax authority they represent;
- 4) the date and number of the decision of the head (deputy head) of the tax authority to conduct an on-site tax audit (for an on-site tax audit);
- 5) the date of submission to the tax authority of the tax declaration (calculation) and other documents (for a desk tax audit);
- 6) a list of documents submitted by the audited person during the tax audit;
- 7) the period for which the audit was carried out;
- 8) the name of the tax in respect of which the tax audit was carried out;
- 9) start and end dates of the tax audit;
- 10) the address of the location of the organization (members of the consolidated group of taxpayers) or the place of residence of an individual;
- 11) information about the tax control measures taken during the tax audit;
- 12) documented facts of violations of the legislation on taxes and fees revealed during the audit, or a record of the absence of such;
- 13) conclusions and proposals of inspectors to eliminate the identified violations and references to the articles of this Code, if this [Code](#) provides for liability for these violations of the legislation on taxes and fees.

Article 89. Field tax audit

The act of a tax audit is signed by the persons who conducted the relevant audit and the person in respect of whom this audit was carried out. The refusal of the person in respect of whom the tax audit was carried out, or of his representative to sign the act, a corresponding entry is made in the tax audit report. Documents confirming the facts of violations of the legislation on taxes and fees revealed during the audit are attached to the tax audit report. In this case, the documents received from the person in respect of whom the audit was carried out are not attached to the audit report. Documents containing information not subject to disclosure by the tax authority, constituting a banking, tax or other legally protected secret of third parties, as well as personal data of individuals, are attached in the form of extracts certified by the tax authority.

The act of a tax audit within five days from the date of this act must be handed over to the person in respect of whom the audit was carried out, or to his representative on receipt or transferred in another way, indicating the date of its receipt by the specified person (his representative), unless otherwise provided by this paragraph .

Tax offenses

A culpably committed illegal (in violation of the legislation on taxes and fees) act (action or inaction) of a taxpayer, payer of insurance premiums, a tax agent and other persons, for which liability is established by this Code, is recognized as a tax offense. **Article 106**

Organizations and individuals are liable for committing tax offenses.

An individual can be held liable for committing tax offenses from the age of sixteen.

No one can be held liable for committing a tax offense otherwise than on the grounds and in the manner provided for by this Code.

No one can be held liable repeatedly for committing the same tax offense.

The basis for holding a person liable for violation of the legislation on taxes and fees is the establishment of the fact of this violation by a decision of the tax authority that has entered into force.

Bringing an organization to responsibility for committing a tax offense does not release its officials, if there are appropriate grounds, from [administrative](#), criminal or other liability provided for by the laws of the Russian Federation.

Bringing a person to responsibility for committing a tax offense does not release him from the obligation to pay (transfer) the due amounts of tax (fee, insurance premiums) and penalties.

A person is considered innocent of committing a tax offense until his guilt is proven in the manner prescribed by federal law. A person held liable is not required to prove his innocence in committing a tax offense. The duty to prove the circumstances that testify to the fact of a tax offense and the person's guilt in committing it lies with the tax authorities. Irremovable doubts about the guilt of the person called to account shall be interpreted in favor of this person.

Tax offenses

A person cannot be held liable for committing a tax offense in the presence of at least one of the following circumstances:

- 1) the absence of an event of a tax offense;
- 2) no fault of the person in committing a tax offense;
- 3) the commission of an act containing signs of a tax offense by an individual who has not reached the age of sixteen by the time the act was committed;
- 4) expiration of the statute of limitations for bringing to responsibility for committing a tax offense.

A person who has committed an unlawful act intentionally or through negligence is recognized guilty of committing a tax offense.

A tax offense is recognized as committed intentionally if the person who committed it was aware of the unlawful nature of his actions (inaction), wished or consciously allowed the harmful consequences of such actions (inaction) to occur.

A tax offense is recognized as committed through negligence if the person who committed it was not aware of the illegal nature of his actions (inaction) or the harmful nature of the consequences that arose as a result of these actions (inaction), although he should have and could have been aware of this.

The guilt of an organization in committing a tax offense is determined depending on the guilt of its officials or its representatives, whose actions (inaction) led to the commission of this tax offense.

Tax offenses

Circumstances excluding the guilt of a person in committing a tax offense are recognized:

- 1) the commission of an act containing signs of a tax offense due to a natural disaster or other emergency and insurmountable circumstances (these circumstances are established by the presence of well-known facts, publications in the media and in other ways that do not require special means of proof);
- 2) the commission of an act containing signs of a tax offense by an individual who, at the time of its commission, was in a state in which this person could not be aware of his actions or manage them due to a disease state (these circumstances are proved by submitting to the tax authority documents that in meaning, content and date refer to the tax (billing) period in which the tax offense was committed);
- 3) execution by a taxpayer (payer of a fee, payer of insurance premiums, tax agent) of written explanations on the procedure for calculating, paying a tax (fee, insurance premiums) or on other issues of applying the legislation on taxes and fees given to him or an indefinite circle of financial, tax or by another authorized body of state power (an authorized official of this body) within its competence (the indicated circumstances are established in the presence of the relevant document of this body, in the sense and content relating to the tax (calculation) periods in which the tax offense was committed, regardless of the date of publication of such document), and (or) implementation by the taxpayer (payer of the fee, payer of insurance premiums, tax agent) of a reasoned opinion of the tax authority sent to it in the course of tax monitoring.

Tax offenses

Circumstances mitigating liability for committing a tax offense are:

- 1) the commission of an offense as a result of a combination of difficult personal or family circumstances;
- 2) the commission of an offense under the influence of threat or coercion or due to material, service or other dependence;
 - 2.1) the difficult financial situation of an individual held liable for committing a tax offense;
- 3) other circumstances that the court or tax authority considering the case may recognize as mitigating liability.

An aggravating circumstance is the commission of a tax offense by a person previously held accountable for a similar offense.

Circumstances mitigating or aggravating responsibility for committing a tax offense are established by the court or tax authority considering the case and are taken into account when applying tax sanctions.

A person cannot be held liable for committing a tax offense if three years have elapsed from the day it was committed or from the day after the end of the tax (calculation) period during which this offense was committed and until the decision to prosecute was made (statute of limitations).

Article 114. Tax sanctions

A tax sanction is a measure of responsibility for committing a tax offense. Tax sanctions are established and applied in the form of monetary penalties (fines).

If there is at least one circumstance mitigating liability, the amount of the fine shall be reduced by at least two times in comparison with the amount established by the relevant article of this Code.

When two or more tax offenses are committed by one person, tax sanctions are levied for each offense separately without absorption of a less severe sanction by a more severe one.

The amount of the fine levied from the taxpayer, the payer of the fee, the payer of insurance premiums or the tax agent for a tax offense that resulted in tax debt (fee, insurance premiums) is subject to transfer from the accounts of the taxpayer, the payer of the fee, the payer of insurance premiums or the tax agent, respectively, only after the transfer in full of this amount of debt and the corresponding penalties in the order established by the civil legislation of the Russian Federation.

The tax authorities may apply to the court for the collection of fines in the manner and within the time limits provided for by the Code.

An application for the recovery of a fine from an organization or an individual entrepreneur may be filed by the tax authority within six months after the expiration of the deadline for fulfilling the requirement to pay the fine. The deadline for filing the said application missed for a valid reason may be restored by the court. In the event of a refusal to initiate or terminate a criminal case, but in the presence of a tax offense, the time limit for filing an application is calculated from the day the tax authority receives a decision to refuse to initiate or terminate a criminal case.

Chapter 16. TYPES OF TAX VIOLATIONS AND RESPONSIBILITY FOR THEIR COMPLETION

Violation by a taxpayer of the deadline established by this Code for filing an application for registration with a tax authority on the grounds provided for by this Code, entails the collection of a fine in the amount of 10 thousand rubles.

Conducting activities by an organization or an individual entrepreneur without registration with a tax authority on the grounds provided for by this Code, entails the collection of a fine in the amount of 10 percent of the income received during the specified time as a result of such activities, but not less than 40 thousand rubles.

Chapter 16. TYPES OF TAX VIOLATIONS AND RESPONSIBILITY FOR THEIR COMPLETION

Failure to submit a tax declaration (calculation of insurance premiums) to the tax authority at the place of registration within the deadline established by the legislation on taxes and fees

entails the collection of a fine in the amount of 5 percent of the amount of tax (insurance premiums) not paid within the period established by the legislation on taxes and fees, subject to payment (additional payment) on the basis of this declaration (calculation of insurance premiums), for each full or incomplete month from the date established for its submission, but not more than 30 percent of the specified amount and not less than 1,000 rubles.

TYPES OF TAX VIOLATIONS AND RESPONSIBILITY FOR THEIR COMPLETION

Gross violation of the rules for accounting for income and (or) expenses and (or) objects of taxation, if these acts were committed during one tax period, in the absence of signs of a tax offense

entails the recovery of a fine in the amount of ten thousand roubles.

The same acts, if committed during more than one tax period,

entail a fine in the amount of thirty thousand roubles.

The same acts, if they led to an underestimation of the tax base (the base for calculating insurance premiums),

entail the collection of a fine in the amount of twenty percent of the amount of unpaid tax (insurance contributions), but not less than forty thousand roubles.

A gross violation of the rules for accounting for income and expenses and objects of taxation for the purposes of this article means the absence of primary documents , or the absence of invoices , or accounting or tax accounting registers , systematic (twice or more during a calendar year) untimely or incorrect reflection on accounting accounts, in tax accounting registers and in the reporting of business transactions, cash, material assets, intangible assets and financial investments.

*Thank you
for your attention!*

