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ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
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Х А Б А Р Ш Ы С Ы

ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы «ҚР ҰҒА Хабаршысы» ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources CitationIndex, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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Tymchenko O.¹, Polishchuk Y.¹, Tsiupa O.², Sushkova O.³, Osadchyi I.¹

¹Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine;

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E-mail: o_tymchenko@ukr.net

E-TAX DEBT MANAGEMENT BASED ON RISK ASSESSMENT AND TAX DEBTORS SEGMENTATION

Abstract. The amount of tax debt in Ukraine and the number of tax debtors, especially small and medium business, constantly and significantly increase. The tax authorities do not have necessary power to act quickly and effectively, the methods and tools used by them are not relevant to reality and do not consider the specific of the taxpayers' behavior in Ukraine, most procedures of the tax debt management are time consuming and not automatized. The purpose of the article is to show how fiscal authorities could improve its performance by applying the differentiated approach to the tax debtors based on innovative IT-tools of management. To explain the concept and design of the e-tax debt management model the authors used the theory game statements, economic and math modelling. The developed model of e-tax debt management involves the consistent application of different strategies depending on the debtors' behavior as well as the responsibility of business owners for non-repayment of tax debt. In contrast to current management practices, the new model establishes strong time frameworks for taxpayers to repay debts by themselves, gives more power to tax authorities and allows accelerating tax debt repayment due to automatization. The usage of IT tool for managerial procedures gives the possibility to reduce the influence of subjective factor on decision-making, as the electronic system makes decision about the type of strategy of tax debt management on a basis of strong and transparent criteria. The study results can be useful for government, business and researchers.

Key words: taxation, management, tax debt, risk management, large taxpayers, small and medium business, tax authorities.

Introduction. The issue of tax debt management has received considerable critical attention nowadays in Ukraine. It becomes more important in the context of fiscal decentralization, lack of financial resources caused by macro-financial instability and the consequences of the COVID19 pandemic. Finding solutions for improving tax debt management in the era of the Fourth Industrial Revolution is hardly possible without digitalization and automatization of the processes. The fiscal authorities in Ukraine introduce ICT in their practices and try to implement the new model of the relations with taxpayers of different types of business based on partnership. At the same time, some processes remain to be handled manually. The tax debt management is among them. In 2000th the order of the tax debt repayment was legislated and during last 20 years the fiscal authorities have been using it. However, for this period only some components of the tax debt repayment mechanism were changed, but as trend of tax debt nonpayment shows, that such change did not have positive effects. Moreover, the main principles and managerial strategies of the tax authorities remained the same. In the result of such management, there is a huge problem with tax payments in Ukraine. According to the State Tax Service of Ukraine (2019) data as of January 1, 2019, the number of the total tax debtors was 953.9 thousand (physical and legal entities). As of January 1, 2020 the number of tax debtors increased to 1014.9 thousand of physical and legal entities (or +6.3% comparing to 2019 year) [1]. The State Tax Service of Ukraine (2020) data shows that the amount of the tax debt significantly grew too: from UAH 10.1 mln at the end of 2000 to UAH 124705.4 mln at the end of 2019 [2]. The growth of the tax debt is accompanied by a reduction the staff of the tax managers responsible for working with tax debtors. It is hardly possible to solve the problem by using only current methods of management. It requires an innovative approach. Therefore,

it is extremely necessary to design a new model of the tax debt management based on ICT, risk assessment and tax debtors' segmentation. It is mean not just the automatization of the tax debt management process but substantiation the new principles and new strategies of interaction with tax debtors based on the information about them and processing it with ICT as well.

Literature review. The issues of improving tax management are one of the most important in scientific research of Kazakh scientists [3]. Moreover, the search for new forms and methods of management is carried out on the basis of risk assessment [4].

In the context of the study, of interest are the papers which represent the results of the research findings and practice experience of the IT use in tax administration and, in particular, in tax debt management. Some publications emphasize on the great importance of the digitalization in tax management and point out what complex tasks are in tax administration and in what way IT tools can help to solve them. For instance, in the joint paper of Microsoft and PricewaterhouseCoopers (2018) very important information about key components of successful digital transformation in tax administration was found out. Their recommendations will be used in this research [5]. The paper of Hanschitz & Campbell (2017) here should be also mentioned [6]. This publication does not deal with using IT exactly in tax debt management but gives us a significant issue about epistemic tax policy. Hence, developing the idea about E-tax debt management, one of the fundamental principles that the proposed model is epistemically correct and fits reality will be taken into consideration, therefore, it is valid and reliable. Studying the working papers of Intra-European Organization of Tax Administrations (2018) the road map of Finnish Tax Authorities' digital history attracted the attention [7, p.10]. In 2014 the tax debt register was created. It is "a public service allowing anyone to make enquiries on outstanding tax liabilities and negligence in tax return filing of all types of companies and self-employed businesses" (Vero Skatt (2017) [8]. The main goal of the Register is to inform the society about the tax debtors. It can influence on the taxpayers' behavior encouraging them to pay taxes on time. This experience is useful to design the E-model of tax debt management in Ukraine but only as an additional measure. Intra-European Organization of Tax Administrations papers contain the other important information concerning the experience of different countries in the IT tools use in tax administration (not exactly tax debt management) [9]. The same can be said about OECD (2019) report "Tax Administration 2019" [10].

Vuković (2018) divides the digital profiles of national tax administrations into 5 groups: 1) E-file; 2) E-accounting; 3) E-match; 4) E-audit; 5) E-assess [11, p.2]. However, a separate group "E-tax debt management" is also not mentioned. At the same time here should be emphasized that all of these E-components of tax administration can be used for designing E-tax debt management model.

It is widely known that all of these tax debt management procedures are automatized. Many countries use automatic call centers to inform tax debtors and such practice gives good results. OECD report (2013) contains detailed information about it [12]. IT tools are also used for risk analysis in tax debt management (IOTA 2016). As a result of this analysis, all tax debtors are divided into several groups (segments), for each of which the tax authorities apply appropriate strategies. A lot of information about it have been found in the reports of OECD (2013, 2014, 2015) [13-15] and IOTA (2016) [9]. Finally, here should be mentioned the tax debt management maturity model (OECD 2019) [16]. There are 5 levels of maturity in the model: from emerging to aspirational and 6 themes including IT capability. This model demonstrates an interesting approach to design and can be useful for monitoring the tax debt management development and compare tax debt management results of different countries.

The Ukrainian scientists' researches on tax debt management were also studied as well. First, here should be mentioned the findings of the scientists for which the tax debt is a main subject of research. These are works of Desiatniuk (2013), Uhryn (2013, 2014, 2015), Yurieva (2014, 2016, 2017) [17-23]. The authors research the problems of tax debt management complexly: from the fundamentals and main principles of management to the methods of influence on the tax debtor's behavior to motivate them to repay their tax debt. Some researchers study only some aspects of the tax debt problem in Ukraine. Krupa (2015) investigates nature of tax debt. In the context of the research, it is important for understanding the taxpayers' behavior and designing managerial strategies [24]. Pronoza (2018), Chudak (2019) analyze the dynamic of the tax debt in Ukraine and weaknesses of management [25-26]. Shevchuk & Martyniuk (2018) try to improve the organizational aspects of the tax debt management in Ukraine considering the weaknesses of the tax authorities' activity [27]. Shkarlet et al (2019) claim that insufficient tax debt management may cause state budget deficit in the countries of Central and Eastern Europe [28].

Elmirzaev & Kurbankulova (2016) analyze the tax debt trends and tax compliance and suggest some reasonable recommendations-But they recommend WHAT it is necessary to do, but do not provide any ideas on HOW to do it [29, p.92].

Summarizing literature review the following conclusion could be made: the IT tools are extremely active used in tax debt management and they help to achieve good results but the process of tax debt management in a whole only partially is automatized. However, a lot of solutions are adopted manually. The strategies that are applied by tax authorities to tax debtors do not always lead to desirable results especially in Ukraine. Consequently, a purpose of the article is to integrate all automated components of the tax debt management in a holistic system, suggest new strategies in it based on tax debtors' segmentation and using IT tools.

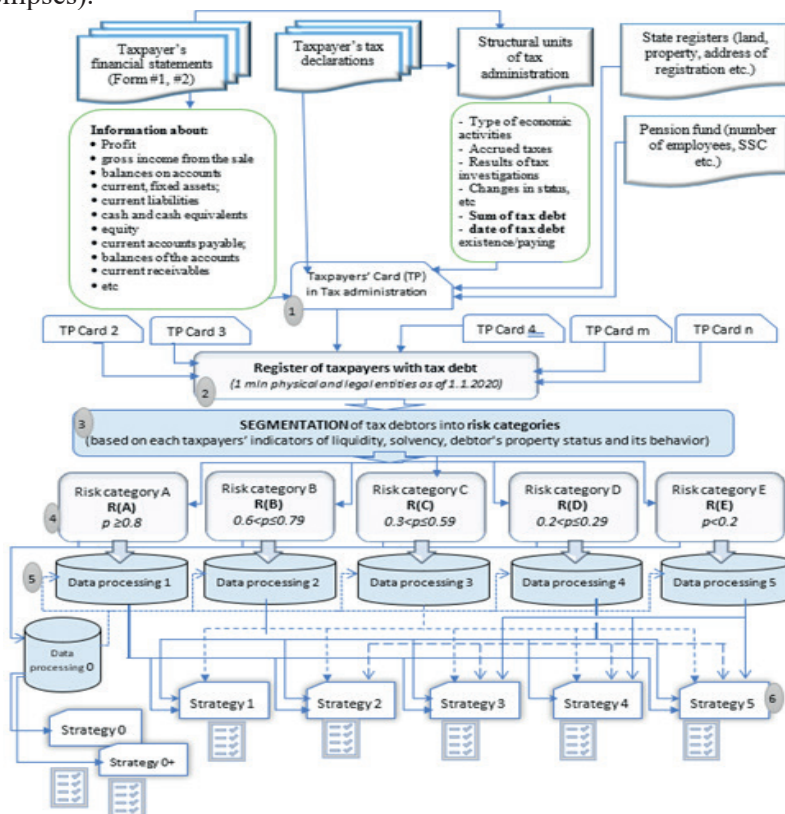
Methodology. The mentioned above experience and findings, especially those of them that reveal the weaknesses of tax debt management in Ukraine and demonstrate the best practices in this field in the world, will be used in the research. The authors' ideas are based on the main statements of game theory the essence of which is in the choice of the best strategy by each of the players. Therefore, there are two parties (players) in the game. One of them is a tax debtor who decides what is more favorable for him: to repay tax debt or not. The other player is represented by the tax authorities that decide what strategy should be used to motivate tax debtor to comply with tax legislation.

To develop the types of tax debt management strategies and the sequence of their application, the authors analyzed the weaknesses of various tax debt management tools that are currently used by the tax authorities in Ukraine. This was necessary to do to avoid these shortcomings in new strategies. The tax debtors' behavior and their reaction on such strategies were also analyzed.

The next step was designing the e-tax debt management model. For this purpose, the key components of the model were defined and described as well as the relations among them based on logical assumptions were substantiated. Big data analysis was used for structuring 954 thousand of tax debtors to divide them into groups and segments, determine the criteria of the further tax debtors segmentation by risk categories. The data for tax debtors' analysis was provided by the State Tax Service of Ukraine. The theoretical model was described with the algorithm that reflects the interconnection between the amount of tax debt and its duration, the risk segments of tax debtors and strategies that should be applied.

For automatization of tax debt management process the suggested model was represented in the system of logical equations. It makes possible to determine the risk category of tax debtor automatically and apply appropriate strategy, most of which can be also automatized.

The model of E-tax debt management. To improve the tax debt management in Ukraine the model represented in fig. 1 can be suggest. In the scheme (fig.1) the 6 key steps should be highlighted (they are marked with grey ellipses).



Source: Developed by the authors .

Figure 1. Scheme of e-tax debt management.

Ellipse 1 describes the possible sources of information that should be sent to the tax administration automatically and accumulated for each taxpayer (legal entity and physical person) individually. On the basis of this information and its automatically processing the risk category of the tax debtor can be automatically determined and the debtors can be segmented into risk groups for further applying appropriate strategies.

The Register of taxpayers with tax debt (**ellipse 2 fig. 1**) is a database of all taxpayers who have tax debt which automatically formed on the basis of information received from individual cards of taxpayers. For E-tax debt management the day when a taxpayer files a tax return (or) a tax inspector accrues the amount of tax to be paid in the result of tax verification is counted as day 0 (zero). If as of 11th calendar day after day 0 the tax liabilities are not payed, the information about the tax debt automatically being sent the tax inspector and the head of the tax debt department with indication the taxpayer's name and the amount of tax debt $\{X\}$. This information is automatically included in the register of tax debtors. The tax inspector could automatically see/open tax debtors' Card. Using Big data analysis, the information in the register can be automatically structured under different criteria, which is important for monitoring, analytical procedures and tax debt management results assessment as well as making decision.

The process of the taxpayers' segmentation (**ellipse 3 fig.1**) into risk categories is conducted automatically based on the taxpayers' tax compliance history, financial statements and the other sources of information accumulated in the taxpayers' card in tax administration. The detailed approach of assessing risks of taxpayers is presented in previous publication (Tymchenko at al, 2019) [30], therefore in this article the attention is not focused on it.

Each tax debtor will be in one of 5 risk categories/groups - R(A,B,C,D,E) (**ellipse 4 fig.1**), where:

- R (A) - a taxpayer is in a low risk group and probability of paying tax debt is more than 0,8.
- R (B) – a taxpayer is in a higher than middle risk group and probability of paying tax debt is 0.6-0.79.
- R (C) – a taxpayer is in a middle risk group and probability of paying tax debt is 0.3-0.59.
- R (D) – a taxpayer is in a lower than middle risk group and probability of paying tax debt is 0.2-0.29.
- R (E) – a taxpayer is in a high-risk group and probability of paying tax debt is less than 0.2.

Depending first of all on the risk category R(A,B,C,D,E), and then on sum of tax debt $\{X\}$ and its duration (T), one or another strategy from available Str. (0,0+,1,2,3,4,5) will be automatically applied to the tax debtor (**ellipse 6 fig.1**). Which strategy will be applied depends on the results of automatic calculations (processing) (**ellipse 5 fig.1**).

Here should be mentioned, that every time when the updated information comes to the taxpayer's card from different sources and registers (**ellipse 1 fig.1**), it is automatically sent to the register of taxpayers with tax debt (till the debt is not fully repaid) (**ellipse 2 fig.1**) and risk category for such taxpayer is recalculated by the program application (**ellipses 3,4 fig.1**). If either property status or debtor behavior or its liquidity and solvency coefficients worsen, tax debtor could be automatically moved to the other segment (for example from R(A) to R(B) or R(C)), and vice versa. After that, depending on the tax debt sum and duration of tax debt, other strategy could be automatically applied to such taxpayer.

Before processing (**ellipse 5 fig.1**) for each risk category, first filter criteria will be applied for all tax debtors (risk category here is not so important, because the idea is to exclude from the number of tax debtors the most numerous group of them but with a very small amount of total debt – those whose tax debt is less than 1020 UAH (from 1 mln tax debtors near 64% has total tax debt less than 1020 UAH (total debt of such debtors is only 174 mln UAH). For these groups of taxpayers the strategies 0 or 0+ will be applied.

Therefore, **processing 0** means that for R(A,B,C,D,E):

$$\left\{ \begin{array}{l} \text{If } \{X\} < 1020 \text{ UAH AND } T \leq 360 \text{ days} \rightarrow \text{Str}0 \\ \text{If } \{X\} < 1020 \text{ UAH AND } T > 360 \text{ days} \rightarrow \text{Str}0+^1, \end{array} \right. \quad (1)$$

where: T – Duration of tax debt, in days, X – Amount of tax debt, in UAH, Str (0, 0+, 1, 2, 3, 4, 5) – different types of strategies of e-tax debt management.

After **processing 0** all other tax debtors automatically are moved to the next stage of data processing (1, 2, 3, 4, 5) (**ellipse 5 fig.1**) depending on the risk group of each taxpayer. Additional measure to minimize risk of not paying tax debt is the tax lien which is applied to all tax debtors (in this case risk category does not really matter) and to all tax debtor's property (that is not already in lease). Information about this right is automatically sent to the respective state registers of property.

The **Data processing 1** (2) that is applied to R (A) has the following algorithm:

¹ It is expected that during several first months after new automatic system of tax debt management will be used, there will be no tax debtor with tax debt that is less than 1020 UAH, which is not payed during first month after its appearance. The reason is that results of tax debt analysis shows that such sums of debt usually belong to physical persons and they often do not even know about them, because such small sums of debt are not in the focus of tax administrators. However, after receiving bi-monthly automatic info from call-centres, such tax payers with a high possibility will pay these debts to avoid additional penalties from tax authorities.

$$\left\{ \begin{array}{l} \text{If } 1020 < \{X\} < 100\,000 \text{UAH AND } T \leq 30 \text{ days} \rightarrow \text{Str1} \\ \text{If } 1020 < \{X\} \leq 100\,000 \text{UAH AND } 30 < T \leq 360 \text{ days} \\ \text{OR } \{X\} > 100\,000 \text{UAH AND } T \leq 360 \text{ days} \rightarrow \text{Str2} \\ \text{If } \{X\} > 1020 \text{ UAH AND } 360 < T \leq 1080 \text{ days} \rightarrow \text{Str3} \\ \text{If } \{X\} > 1020 \text{ UAH AND } T > 1080 \text{ days} \rightarrow \text{Str5} \end{array} \right. \quad (2)$$

For **Data processing 2** (3) that is applied to **R (B)** the algorithm is following:

$$\left\{ \begin{array}{l} \text{If } 1020 < \{X\} \leq 10\,000 \text{UAH AND } T \leq 30 \text{ days} \rightarrow \text{Str1} \\ \text{If } \{X\} > 10\,000 \text{ UAH AND } T \leq 30 \text{ days} \\ \text{OR } 1020 < \{X\} \leq 100\,000 \text{ UAH AND } 30 < T \leq 360 \text{ days} \rightarrow \text{Str2} \\ \text{If } \{X\} > 10\,000 \text{ UAH AND } 30 < T \leq 360 \text{ days} \\ \text{OR } 1020 < \{X\} \leq 100\,000 \text{ UAH AND } 360 < T \leq 1080 \text{ days} \rightarrow \text{Str3} \\ \text{If } \{X\} > 100\,000 \text{ UAH AND } 360 < T \leq 1080 \text{ days} \rightarrow \text{Str4} \\ \text{If } \{X\} > 1020 \text{ UAH AND } T > 1080 \text{ days} \rightarrow \text{Str5} \end{array} \right. \quad (3)$$

For **Data processing 3** (4) that is applied to **R (C)** the algorithm is following:

$$\left\{ \begin{array}{l} \text{If } 1020 < \{X\} \leq 10\,000 \text{UAH AND } T \leq 30 \text{ days} \rightarrow \text{Str1} \\ \text{If } \{X\} > 10\,000 \text{ UAH AND } T \leq 30 \text{ days} \rightarrow \text{Str2} \\ \text{If } \{X\} > 1020 \text{ UAH AND } 30 < T \leq 360 \text{ days} \\ \text{OR } 1020 < \{X\} \leq 100\,000 \text{UAH AND } 360 < T \leq 1080 \text{ days} \rightarrow \text{Str3} \\ \text{If } \{X\} > 100\,000 \text{ UAH AND } 360 < T \leq 1080 \text{ days} \rightarrow \text{Str4} \\ \text{If } \{X\} > 1020 \text{ UAH AND } T > 1080 \text{ days} \rightarrow \text{Str5} \end{array} \right. \quad (4)$$

For **Data processing 4** (5) that is applied to **R (D)** the algorithm is following:

$$\left\{ \begin{array}{l} \text{If } 1020 < \{X\} \leq 100\,000 \text{UAH AND } T \leq 30 \text{ days} \rightarrow \text{Str2} \\ \text{If } \{X\} > 100\,000 \text{ UAH AND } T \leq 30 \text{ days} \\ \text{OR } 1020 < \{X\} \leq 100\,000 \text{UAH AND } 30 < T \leq 360 \text{ days} \rightarrow \text{Str3} \\ \text{If } \{X\} > 100\,000 \text{ UAH AND } 30 < T \leq 360 \text{ days} \\ \text{OR } \{X\} > 1020 \text{ UAH AND } 360 < T \leq 1080 \text{ days} \rightarrow \text{Str4} \\ \text{If } \{X\} > 1020 \text{ UAH AND } T > 1080 \text{ days} \rightarrow \text{Str5} \end{array} \right. \quad (5)$$

For **Data processing 5** (6) that is applied to **R (E)** the algorithm is following:

$$\left\{ \begin{array}{l} \text{If } 1020 < \{X\} \leq 10\,000 \text{UAH AND } T \leq 30 \text{ days} \rightarrow \text{Str3} \\ \text{If } \{X\} > 10\,000 \text{ UAH AND } T \leq 30 \text{ days} \\ \text{OR } \{X\} > 1020 \text{ UAH AND } 30 < T \leq 360 \text{ days} \rightarrow \text{Str4} \\ \text{If } \{X\} > 1020 \text{ UAH AND } T > 360 \text{ days} \rightarrow \text{Str5} \end{array} \right. \quad (6)$$

In the result of segmentation and data processing there will be 7 new registers of tax debtors and to each of them a certain strategy will be applied. Contact offices and tax servants (managers) automatically receive lists of such tax debtors. In the result of applying Str. (0,0+,1,2,3,4,5) tax debt will be paid.

Strategies of tax debt management. Based on the analysis of tax debtors' behavior and weaknesses of various tax debt management tools that are currently used by the tax authorities in Ukraine, six types of tax debt management strategies were developed. They are the following:

Str0 – the contact offices automatically receive a list of taxpayers with the amount of tax debt that is less than 1020 UAH (for current tax debtors there is an additional requirement - the total period of arrear must be less than 3 years) and the tax-bot informs tax debtors about their debts on a bi-monthly basis via different sources of communication – e-mails, SMS, Viber, phone calls etc. Such information messages are sent till tax debts are fully paid or till the amount of tax debt increases and exceeds 1020 UAH. Latter means, that for such tax debtor the other strategy of e-tax debt management will be automatically applied depending on three criteria taxpayers' group of risk, total amount of tax debt and its duration.

Str0+ means that additionally to measures applied according to the strategy 0 (Str0), a specialist of call-center (contact office) monitors the dynamics of tax debt and its status according to the data from the integrated taxpayer cards.

Str1 means that information about these tax debtors and the amount of tax debt automatically sent contact centers and such taxpayers are being informed on bi-monthly basis about situation with tax debt. Considering that this group of taxpayers has both high and higher than average probability to pay off tax debts, and the amounts of tax debt are insignificant (less than 10000 UAH) and debt just occurred (debts with less than 30 days), it is supposed that in case of being informed, such taxpayers are likely to pay their tax debts off on their own within 30 days or will request for installments of payments. It is also required, that all legal entities that have a tax debt submit financial statements (in case such statement has not been submitted in the last reporting period).

Str2 means that a tax inspector monitors the tax debt status and its tendencies. In addition the contact center contacts with such tax debtors twice a month and give messages and calls reminding about tax debt and the necessity to repay it. Additionally, such debtors must develop a list of measures that he or she plans to take for paying off the tax debt and submit it to the tax manager. The schedule for the tax debt repayment has to be approved by the tax manager and the taxpayer must follow it. If the repayment schedule is not obeyed, or during the existence of tax debt, the taxpayer accumulates new debts, then the debtor's bank accounts are blocked for expenditure transactions until the debt is fully repaid. As the alternative option to blocking accounts the other procedure could be suggested – automatically debit some percentage of any proceeds to the accounts of the debtor, for example, 5% of any proceeds to it until full repayment of debts. This measure could be applied with blocking expenditure transactions simultaneously, especially for the high risk group of tax debtors.

Str3 involves the following measures: blocking of the debtor's bank accounts and conducting financial analysis of tax debtor's economic activity by tax authorities for identification sources of repayment of tax debt with the finishing date only after the tax debt is repaid; the development of schedule of tax debt repayment. If a tax debtor does not allow tax authorities to conduct analysis of his financial and economic activity, the debtor is automatically included in the risk category E, and all the debtor's property is included into the lien, the debtor's accounts are blocked for conducting expenditure transactions, and the tax debtor case is brought to a court. Till the issue of repayment of the tax debt is not agreed with the tax manager, the taxpayer may pay only wages, single social contribution and electricity (heating) bills, but in amounts that not exceed the average monthly amounts of similar payments for the previous 6 months.

Str4 includes the following measures: selling assets and property of the tax debtor, debiting money from bank accounts, conducting financial analysis of tax debtor's economic activity by tax authorities for identification sources of repayment of tax debt with the finishing date only after the tax debt is repaid. There are some options in this strategy. So, it is necessary to define priorities and sequence of their applying. If as a result of segmentation, the debtor immediately fell into risk category D the financial analysis of tax debtor's economic activity by tax authorities as the priority procedure could be expedient as well as the debiting from the accounts of the debtor the define share of any receipts. In the framework of this strategy it is reasonable to provide the tax managers with right to collect tax debts from the personal property of the owners of the debtor company. Here should be mentioned that in reality such strategy is very strict and contradicts the principle of limited liability. But this principle cannot be an argument if it comes to tax debts to the treasure. Especially it is actually for Ukraine where very often the legal entities have permanent losses, but their owners are getting richer and richer. Under such circumstances it is extremely important to prevent bankruptcy and save working places and tax debt should be repaid for the count of owner but not for the funds of the enterprise. It can be automatically done through electronic connection with the owners' bank accounts.

Str5 – the tax debt debiting with preservation the information about the negative tax history of the owner, founders, managers, etc. of the company for 5 years. In the case if such owner founds a new company (legal entity) within next 5 years from the moment of the tax debt withdrawal this new taxpayer should repay the tax debt of the bankrupt enterprise the owner of which he or she was.

Results and discussion. There are some obstacles on the way of the authors' model implementation. According to current legislation, not all taxpayers are obliged to send financial statements to the tax authorities. Therefore, it is not possible to have all necessary information in electronic form to do the calculations for determining the risk category of tax debtors and segment them.

For Str 0, 0+ it is crucially important to have the active electronic cabinets of taxpayers (for both legal and physical entities) with actual email addresses, telephone numbers and place of registration. Very often this information is no updated. Therefore, any messages or calls will not reach the addressee.

As it mentioned above, only some part of assets can be taken as a tax lien according to the tax legislation of Ukraine. Automatically to define the assets, which value is of the same amount as a tax debt, is theoretically possible, but in this case, it could be illiquid assets. Thus, for the effective E-tax debt management the tax authorities should have the right to accept all tax debtors' assets, regardless the amount of debt, as a tax lien.

It is necessary to provide the local authorities with the information about tax debtors and the amount of their tax debt especially for local taxes and fees, on regular bases, so that they could also apply some measures to reduce the tax debt. Nowadays the local authorities are not involved into tax debt management in Ukraine; there is not any communication between the local authorities and the tax administration responsible for tax debt management.

For applying Str5 the tax authorities should have ID codes of all owners, founders and managers of the

company that will make it possible for tax managers to have quick access to the information about income and property state of pointed above stakeholders.

Conclusions. The model of e-tax debt management that could be applied in Ukraine was described in the article. The main idea of such model is to segment tax debtors and combine loyal and strong strategies depending on tax debtors' behavior, using innovative IT tools. In contrast to the current management practice, the new model establishes strong time frameworks for taxpayers to repay debts by themselves, gives more power to tax authorities and allows accelerating tax debt repayment due to automatization. The usage of IT tool for managerial procedures also reduces the influence of subjective factor on decision-making. The electronic system of tax debt management, not tax authorities, decides what strategy should be used on a basis of strong and transparent criteria. The tax managers have to execute strategies defined by the computer algorithm. In most cases, the proposed system implements strategies of tax debt management by itself and some of these strategies are new for Ukraine, for example the automated debiting money from the tax debtors' bank accounts in the definite share of any receipts and from enterprise owners' bank accounts for repaying tax debt. The designed model e-tax debt management cannot be implemented without the appropriate changes in the Ukrainian tax legislation, and the latter is the main obstacle on the way of improving the tax debt management in Ukraine.

Тимченко Е.¹, Полищук Е.¹, Цюпа О.², Сушкова Е.³, Осадчий Е.¹

¹Вадым Гетман атындағы Киев ұлттық экономикалық университеті, Киев, Украина;

²Васил Стефаник атындағы Прекарпатия ұлттық университеті, Ивано-Франковск, Украина;

³Ғылыми-зерттеу фискалдық саясат институты, Украинаның мемлекеттік салық қызметі университеті, Ирпен, Украина.

E-mail: o_tymchenko@ukr.net

ТӘУЕКЕЛДІ БАҒАЛАУ МЕН САЛЫҚ ҚАРЫЗДАРЫН СЕГМЕНТАЦИЯЛАУ НЕГІЗІНДЕ САЛЫҚ БОРЫШЫН ЭЛЕКТРОНДЫҚ БАСҚАРУ

Тимченко Е.¹, Полищук Е.¹, Цюпа О.², Сушкова Е.³, Осадчий Е.¹

¹Киевский национальный экономический университет имени Вадима Гетьмана, Киев, Украина;

²Прикарпатский национальный университет имени Василия Стефаника, Ивано-Франковск, Украина;

³Научно исследовательский институт фискальной политики, Университет государственной фискальной службы Украины, Ирпень, Украина.

E-mail: o_tymchenko@ukr.net

ЭЛЕКТРОННОЕ АДМИНИСТРИРОВАНИЕ НАЛОГОВОГО ДОЛГА НА ОСНОВЕ ОЦЕНКИ РИСКОВ И СЕГМЕНТАЦИИ НАЛОГОВЫХ ДОЛЖНИКОВ

Аннотация. Суммы налоговой задолженности и количество должников по налогам, особенно представителей малого и среднего бизнеса, постоянно и значительно возрастают в Украине. Налоговые органы не обладают необходимыми полномочиями, чтобы действовать быстро и эффективно, используемые ими методы и инструменты устарели и не учитывают специфику поведения налогоплательщиков в, большинство процедур управления налоговой задолженностью требуют значительных затрат времени и не автоматизированы. Цель статьи - показать, как фискальные органы могут усовершенствовать администрирование налогового долга, применяя дифференцированный подход к налоговым должникам, основанный на инновационных ИТ-инструментах управления. Для объяснения концепции и дизайна модели электронного управления налоговым долгом авторы использовали положения теории игр и экономико-математическое моделирование. Разработанная модель электронного налогового управления долгом предполагает последовательное применение различных стратегий в зависимости от поведения должников, а также ответственности налогоплательщиков за несвоевременные расчёты с бюджетом. Авторы предложили 5 основных стратегий управления. Первая - предполагает использование автоматизированных контакт-центров для напоминания должникам о необходимости выполнить налоговые обязательства перед бюджетом. Вторая – дополнительно к информированию включает обязательство плательщика составить график

погашения налоговой задолженности. Если график не соблюдается или при наличии налоговой задолженности у налогоплательщика накапливаются новые долги, предлагается блокировать банковские счета должника для расходных операций до полного погашения долга. В качестве альтернативы или одновременно с блокировкой счетов может применяться процедура автоматического списания некоторого процента любых поступлений на счета должника в уплату долга. Третья стратегия предусматривает дополнительную меру - проведение налоговыми органами финансового анализа хозяйственной деятельности налогового должника для выявления источников погашения налоговой задолженности с постоянным пребыванием налоговых инспекторов на месте хозяйственной деятельности должника до полного погашения долга. Четвертая стратегия дополнительно к указанным выше мерам предполагает продажу имущества налогового должника и списание денег с банковских счетов. И если все предпринятые меры не привели к погашению долга, осуществляется списание налоговой задолженности с сохранением информации об отрицательной налоговой истории владельца, учредителей, менеджеров компании в течение 5 лет. В отличие от существующей практики управления, новая модель устанавливает жесткие временные рамки для налогоплательщиков для самостоятельного погашения долгов, дает больше полномочий налоговым органам и позволяет ускорить погашение налоговой задолженности за счет автоматизации процесса управления и коммуникации с должниками, а также применения более жестких мер к налогоплательщикам, которые самостоятельно не уплатили долг. Использование ИТ-инструментов для управленческих процедур дает возможность снизить влияние субъективного фактора на принятие решений, поскольку электронная система принимает решение о типе стратегии управления налоговой задолженностью на основе строгих и прозрачных критериев. Вторые также проанализировали возможные препятствия на пути практической реализации разработанной модели. Результаты исследования могут быть полезны для правительства, бизнеса и исследователей.

Ключевые слова: налогообложение, менеджмент, налоговая задолженность, риск-менеджмент, крупные налогоплательщики, малый и средний бизнес, налоговые органы.

Information about the authors:

Tymchenko Olena – Doctor of Economics, Professor, Department of Finance, Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine; o_tymchenko@ukr.net, <https://orcid.org/0000-0002-8143-1261>;

Polishchuk Yevheniia – Doctor of Economics, Professor, Corporate finance and controlling Department, Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine; yevheniia.polishchuk@gmail.com, <https://orcid.org/0000-0002-6133-910X>;

Tsiupa Oksana – Ph.D. in Economics, Associate Professor, Department of Finance, Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine; oksana09may@gmail.com, <https://orcid.org/0000-0002-6751-8838>;

Sushkova Olena – Ph.D. in Economics, Associate Professor, Department of Customs, Leading Researcher of the Department of Tax and Customs Audit, Research Institute of Fiscal Policy, University of State Fiscal Service of Ukraine, Irpin, Ukraine, e-mail: elenasushkova@ukr.net; <https://orcid.org/0000-0002-8748-7864>;

Ievgenii Osadchy – Ph.D. in Economics, Associate Professor, Research Institute of Economic Development, Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine; osadhy@icloud.com, <https://orcid.org/0000-0003-3215-9473>.

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ҚР ҰҒА АКАДЕМИКТЕРІНІҢ ЖЕТІСТІКТЕРІ

Юбилей-70 лет



КОРИФЕЙ ФИЛОСОФСКОЙ НАУКИ

У казахского народа много достойных сынов и дочерей, которыми по праву можно гордиться. И один из них корифей философской науки, академик НАН РК Нур Серикович Кирабаев. В эти дни вся философская общественность Казахстана, России отмечает 70-летний юбилей выдающегося учёного и мыслителя, крупнейшего представителя евразийской философской мысли и общественно- педагогического деятеля Н.С. Кирабаева.

Я давно знаю и знаком с научными работами академика НАН РК, доктора философских наук, профессора Кирабаева Нура Сериковича. Он видный учёный, гордость философской науки. Он окончил философский факультет МГУ им. Ломоносова (1974). Трудовую деятельность начинал в качестве младшего научного сотрудника Института философии и права АН Казахская ССР. Окончил аспирантуру по кафедре истории зарубежной философии МГУ (1978). Работает в системе высшего образования около 40 лет (Российский университет дружбы народов РУДН). Начиная с 1979 г.: ассистентом (1979-1981), старшим преподавателем (1981-1982), доцентом (1982-1988), зав. кафедрой философии (1988 -1992), зав. кафедрой истории философии (1992-1993), с апреля по август 1993 года зав. отделением философии, с 1993 по 1994- зам. начальника управление Ближнего и Среднего Востока МИД Республики Казахстан, 1994 и по настоящее время зав. кафедрой история философии, с 1996 г. декан факультета гуманитарных и социальных наук, с 2006 г.- проректор РУДН по научной работе.

Профессор Кирабаев Н.С.- известный, признанный специалист в мире по истории арабо-мусульманской философии. В области арабо-мусульманской философии он провел первое в российской, казахстанское и мировой историко-философской литературе комплексное исследование социальной философии мусульманского Средневековья, показав взаимосвязь философии и мусульманского права, раскрыв ключевую роль последнего в мусульманской идеологии. Мусульманское право при этом рассматривается как одна из первых форм теоретического знания, в рамках которого были сформулированы основные проблемы и методы гуманитарных наук на мусульманском Востоке. Большое внимание в своих научно-исследовательских работах он уделяет реконструкции парадигмы классической арабо-мусульманской философии, анализу формирования и функционирования политико-правовой культуры ислама, рассматривая мусульманское право как концепцию "сокральной" легитимности государства, показывая влияние политических доктрин на практику развития Арабского Халифата. В его работах дан развернутый и целостный научный анализ формирования и развития социальной философии восточного перипатетизма от учения о добродетельном городе аль-Фараби до концепции идеального государства Ибн-Рушда в духе идей "естественного права". Особое внимание при этом уделяется философии истории Ибн-Хальдуна и особенностям гуманистических традиций классической арабо-мусульманской философии. За последние годы им опубликованы работы по проблемам кросскультурного взаимодействия западных и восточных цивилизаций, в которых раскрываются проблемы открытости цивилизация к диалогу, вопросы устойчивости межкультурного диалога в процессе развития философского знания, а также по вопросам модернизации высшего образования в России, Евразии в контексте Болонского процесса.

Профессор Кирабаев Н.С. является одним из новаторов, пионеров, основоположников развития такого важного философского направления как философская компаративистика. В 1991 году на базе Российского университета дружбы народов, им был открыт Межвузовский центр по изучению

философии и культуры Востока, который в 2004 году был переименован Межвузовский центр гуманитарного образования по философской корпоративистике. В рамках этого центра было подготовлено более 30 кандидатов и докторов наук, около 50 монографий и сборников научных трудов и на его базе международных философских симпозиумах и методологических семинарах "Сагадиевские чтения" обсуждались проблемы философской компаративистики учёными более чем из 30 стран арабского Востока, Индии, ЮАР, стран Центральной Азии, Франции, Германии, США, Канады, Казахстана и ряда стран СНГ. Важное значение имеет его международная программа "Диалог цивилизации: Восток-Запад" в рамках которой проходят ежегодные конференции учёных России и Египта. За годы работы указанного центра по его инициативе и при личном участии было проведено 12 международных философских симпозиумов «Диалог цивилизации: Восток-Запад».

Профессор Кирабаев Н.С. опубликовал более 200 научных и учебно-методических работ, включая 10 монографии, 10 учебных пособий и разделов в учебниках. Его научные труды получали высокую оценку среди научной общественности в мире. Он подготовил 17 кандидатов и 3 докторов философских наук.

Профессор Кирабаев Н.С. внёс большой вклад в создание творческого, дисциплинированного, дружного коллектива отделения философии и факультета гуманитарных и социальных наук. При его непосредственном и активном участии была проведена большая работа по открытию новых специальностей "Социология", "Международные отношения", "Политология", "Государственное и муниципальное управление", "Искусство и гуманитарные науки" в РУДН. По инициативе его и при непосредственном его участии реализуются совместные магистерские программы по гуманитарным и социальным наукам с ведущими университетами Франции, Великобритании, Германии, Китая.

Большую работу профессор Кирабаев Н.С. ведёт как проректор по научной работе. Не случайно Российский Университет дружбы народов последние 10 лет занимает 3-4 места в рейтингах среди вузов и университетов РФ, а также достойно представлен в международных рейтингах. Уделяя большое внимание международному научному сотрудничеству, подготовке кадров высшей квалификации, особое внимание им уделяется повышению научного авторитета РУДН. Учёные РУДН активно сотрудничают с ведущими вузами Казахстана в научно-образовательной деятельности.

Академик Н.С. Кирабаев является главным редактором журнала "Вестник РУДН. Серия философия", председателем докторского Совета по философии, членом экспортного совета по философии, социологии и культурологии ВАК РФ и т.д. Надо подчеркнуть, что он внёс выдающийся вклад в развитии философской науки.

За активную научную и общественно-педагогическую деятельность он награждён 4 орденом и медалью, нагрудными знаками СССР, России и Казахстана, почётный профессор Евразийского национального университета им. Л.Гумилева.

В день 70-летнего юбилея хочется пожелать уважаемому Нуру Сериковичу крепкого здоровья, благополучия, счастья, дальнейших творческих успехов и всего наилучшего.

**Раушанбек Абсаттаров,
член-корреспондент НАН РК, доктор философских наук, профессор**

ПОДАРОК УЧЕНОГО ЮБИЛЕЮ РОДИНЫ

Недавно в Институте социальной экономики и финансов (г.Алматы) впервые в мировой науке был открыт новый научный Закон «О сохранении и комплексном развитии этносов посредством спасительной Гармонии на истинно духовной основе». Автором Открытия является академик Национальной академии наук Республики Казахстан Ураз Баймуратов, который посвящает его 30-летию Независимости Республики Казахстан. Об этом им было заявлено на одной научно-практической конференции.

В свое время, в конце 80-х годов прошлого столетия, он был разработчиком политико-экономической триады о Независимости нашей страны и других республик Советского Союза, переходе к рыночным отношениям и о введении национальной валюты «тенге».

Современная действительность показывает успешность развития нашего суверенного государства.

Координатор Института Г.Амирова

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