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Gray tax avoidance schemes

Abstract

Object: The article reveals the specific aspects of improving the tax administration system in terms of applying various measures to combat gray schemes and tax evasion.

Methods: The work uses systemic and institutional approaches, methods of induction and deduction, generalization, qualitative and quantitative critical analysis.

Findings: The study made it possible to substantiate the need to ensure the transparency of the tax policy of the modern state to achieve public confidence, the availability of government decisions to ensure tax revenues to the budget. Achieving the social responsibility of business is based on its transparency, including in the aspect of fulfilling tax obligations through the coverage and availability of information on paid taxes. At the functional level, from the point of view of the administrator, the transparency of taxation is based on the availability of the transmitted information not only to one tax authority, but also to all others. An analysis of domestic and international experience in the field of countering the laundering of proceeds from tax crimes and the fight against false enterprises revealed the possibility of identifying illegal transactions and their suppression.

Conclusions: To clarify the general tax behavior of an economic entity, information is needed for retrospective identification and prevention of possible tax evasion in the future. Based on the results of the analysis, the reasons for the economy's retreat into the shadows are revealed, measures are proposed to combat financial crimes in the field of taxation and ensure an increase in the budget revenue base.

Keywords: tax administration, shadow economy, tax evasion, tax optimization, false enterprises, economic growth, tax discipline.

Introduction

Ensuring macroeconomic stability and sustainable economic growth, along with other conditions of financial policy, are based on the sufficiency of state support. The search for funds for these purposes is associated with the identification of additional sources of the state budget, incl. by expanding the tax base, ensuring the efficiency of the tax system. Obtaining these results not least depends on the quality of tax administration through the optimization of taxes and payments, as well as activities to counter the use of various "gray schemes". President K. Tokayev, in his Address to the people of Kazakhstan, speaking about the importance of a fair redistribution of national income, pointed out the need to develop a tax policy that is understandable to all citizens of the country.

The institutionalization of the President's instructions will be reflected in the New Tax Code of Kazakhstan. One of the measures may be the differentiation of tax rates, which will be an additional incentive to diversify the economy and replenish the budget. In this sense, the digitalization of the tax sphere will become one of the effective tools in the fight against the "shadow economy". Corruption schemes, as a rule, take shape in the shadow economy (Poslanie 2020). To counter various tax evasion schemes, the effectiveness of tax policy should be improved. This is caused, firstly, by the need to ensure sustainable replenishment of the budget, and by solving the problem of achieving transparency in tax relations, secondly.

An analysis of the current situation in the field of combating financial, namely tax, violations allow us to draw the following conclusions. Limiting and eliminating the possibility of gray schemes in the economy requires the modernization of tax administration methods and tools, the wider use of digital technologies to improve the quality of tax and customs control. In a set of measures to combat illegal forms of business, it is necessary to incorporate and coordinate the activities of financial monitoring bodies with tax and customs

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structures. Achieving transparency in tax, customs and commercial transactions should be a challenge for both tax and financial authorities, and for the business itself.

The researchers put forward a hypothesis about the need for a systematic approach to solving the problems of tax evasion and creating institutional barriers to the manifestation of gray schemes in the economy. There is a need for coordinated actions of tax, customs and financial monitoring authorities based on consistent digitalization of commercial transactions.

Literature Review

Many works of both domestic and foreign authors are devoted to the study of the essence of tax evasion. In the domestic literature, this issue is dealt with by leading scientists in the field of economics and law: L.P. Pavlova, A.V. Bryzgalin, T.F. Yutkina, V.G. Panskov, D.G. Chernik, A.A. Nurumov, E.V. Porokhov, A.T. Shaukenov, S.T. Alibekov and others. Among foreign authors, a significant contribution to the development of various aspects of tax evasion was made by: G.G. Hoppe, O. Williamson, E. Feig et al. The following works are devoted to the study of the shadow economy from the point of view of tax evasion as one of the factors of its formation: I.P. Belozero, E.V. Glazova, N.M. Golovanov, V.V. Lunev, A.B. Zeynelgabdin, R.B. Gabdullin, B.T. Aimurzina, and foreign ones: D. Enste, E. De Soto, F. Harrison, F. Schneider. In the Kazakh scientific literature, the problems of the shadow economy in the context of the impact of tax evasion have not yet been fully considered.

Separate works are devoted to the study of the concept of the shadow economy and its negative consequences. Worked in this direction: S.I. Bogachev, Z.P. Zagoskina, N.A. Baizhanov, M.K. Abdrazakova and others. Bogachev analyzed the relationship between economic crimes and the non-monitored sector of the economy, identified the reasons for the transfer of resources to the shadow circulation and gave general recommendations for its prevention. Abdrazakova analyzed the influence of shadow processes on all spheres of the national economy. Baizhanov assessed the effectiveness of existing measures to prevent the shadow economy and offered generalized recommendations for combating shadow processes at the level of the region and the country.

Meanwhile, these studies do not reveal the place of tax transactions in the shadow economy and their impact on budget formation. Thus, despite the existence of scientific papers on the study of shadow processes in economic science, a gap has formed on the analysis of gray schemes for avoiding taxation. The current situation determines the novelty and relevance of this study in terms of developing an integrated approach to assessing the negative impact on the formation of the state budget because of shadow processes. Regarding Kazakhstan, the timeliness of developments in this direction is caused by the current reforms in the fiscal sphere. Existing domestic studies do not correspond to the current situation due to the prescription of their conduct, and therefore the possibility of applying their results in practice is limited. This study will fill in the gaps in theoretical and practical aspects.

Methods

The used main research methods were monitoring and measurement, systemic and institutional approaches, methods of induction and deduction, generalization, qualitative and quantitative critical analysis.

Results

From the point of view of the taxpayer, the efficiency and effectiveness of financial management is achieved, among other things, by optimizing tax deductions. Some entrepreneurs understand tax optimization only as evasion, which significantly narrows its essence and meaning. The tax authorities are very skeptical about this wording. In the context of taxation, optimization is the achievement of harmony between the interests of the tax authorities, as a representative of the state, and entrepreneurs, as taxpayers, embodying the principal-agency relationship. This manifests a conflict of interests between taxpayers and tax authorities, the resolution of which is possible subject to transparency or transparency of tax relations.

Transparency means not only comprehensibility, but also mutual honesty as the basis of mutual trust. In other words, in a broad sense, tax optimization is a set of actions aimed at the maximum legal reduction of the tax burden for the company, leading to an increase in financial results. It is necessary to distinguish between tax savings and tax optimization. With tax savings, the enterprise tries to reduce tax payments, in the case of optimization, activities to increase the financial result can lead to an increase in tax payments (Kelchevskaya, et al., 2019).

The main method of counteracting tax violations has been and remains tax administration. The classical definition of tax administration presents it as a set of measures and methods carried out by authorized state

bodies, including tax authorities for the collection of taxes and fees to the budget, and consisting in the implementation of tax control, the application of methods to ensure the fulfillment of an unfulfilled tax obligation, as well as measures for the enforcement of tax debt collection (Official website, 2022). If the activities of taxpayers are partly aimed at minimizing taxation, then tax administration is aimed at maximizing revenue mobilization for the state. At the same time, one of the criteria for the effectiveness of tax administration is the reduction for the taxpayer of labor costs, time, and money in fulfilling the tax obligation since non-payment of taxes to the budget entails criminal or administrative liability (Nevzorova, et al., 2017). It should be noted that on the one hand, there is an appearance of pressure from the state to maximize tax payments, in reality it should be understood that the state does not set the task of “crushing” the entrepreneur with taxes but is interested in optimizing the volume of budget revenues. On the other hand, the taxpayer should come to the realization of involvement in the country's financial system while maintaining the financial condition. Any kind of business is socially responsible, as it is an integral part of the economic system.

The social responsibility of the entrepreneur is manifested along with many factors in the accurate performance of the functions of the taxpayer. The purpose of the state tax policy is the formation of harmonious mutual interests and tax relations. This means that the entrepreneur has enough financial resources for development and active participation in social life. Paying a “fair” amount of tax along with providing funds for public services such as health care, education and others is seen as a responsible act of the company for the benefit of society. Tax evasion means the rejection of social obligations. Such behavior can leave the company vulnerable to public opinion, damage their reputation and undermine public confidence in them. If tax planning is considered acceptable behavior, then tax evasion is more of a gray scheme, an illegal act. The term “tax evasion” is used to refer to the legitimate, but possibly aggressive, use of financial instruments and other mechanisms to obtain an unintended or unexpected tax result by the government. The legislator interprets such situations as tax crimes. The practice of combating tax crimes is based on the enforcement of criminal legislation. The Criminal Code provides for the responsibility of individuals and legal entities for tax evasion and fees, however, the difficulty in understanding the basics of taxation and the corpus delicti itself often leads to “legal errors”. In a few cases, actions committed through negligence are qualified as tax evasion, and therefore the responsibility of law enforcement agencies is great (Townsend, 2012). Tax evasion and the shadow economy should be seen as equal activities. The weakening of the country's economy is a consequence of tax evasion, as well as the shadow economy. Tax evasion by “bending” the rules of the tax system is not illegal, but many see it as operating within the letter rather than the spirit of the law. The issue falls into the realm of ethics because businesses have choices in their approach to interpreting the law and therefore paying taxes. While remaining legal, the business decides how to interpret the tax laws and organize its affairs. This may extend to where he pays his taxes (Lenz, (2020).

In accordance with the National Development Plan of Kazakhstan, the level of the shadow economy as a percentage of GDP in 2021 should be no more than 21.5%, in 2022 - no more than 19.9%, in 2023 - no more than 18.2%. According to the Bureau of National Statistics, the level of the shadow economy in 2019 was 23.7% (Postanovlenie, 2021). In turn, in 2021, the actual share of the shadow turnover corresponded to 20.2% (Press-sluzhba, 2021). The decrease in the shadow turnover in Kazakhstan generally correlates with the target indicators defined by the strategic documents. If the current dynamics continue, by 2025 the level of the shadow economy may reach about 16–17%. The number of criminal cases initiated for tax evasion is presented according to the data of the Committee on Legal Statistics and Special Records of the General Prosecutor's Office of the Republic of Kazakhstan (Table 1).

Table 1. Number of criminal cases initiated for tax evasion for 2017-2021

Indicator	2017	2018	2019	2020	2021
Number of tax audits	42018	17763	224785	69834	-
Excited criminal cases	295	477	153	175	138
Share of initiated cases, %	0.7	2.7	0.06	0.3	-

Note - compiled by the authors based on data from the State Revenue Committee

The current threshold of \$145,000 (the amount of additional assessments after a tax audit) for starting a criminal case puts the largest taxpayers at significant risk. In fact, after a tax audit, a criminal case may be initiated by default, which further complicates the situation. In 2017, amendments were made to Article 245 of the Criminal Code, but, unfortunately, they turned out to be ineffective to a certain extent (Alstadsater, 2022). The main burden of reducing the shadow turnover falls on the indicators determined by the State Revenue Committee, which is about 50% of the total established volume of reducing gray schemes in the

economy. This category includes the sum of the difference between income and tax revenues from the average, the discrepancy between Kazakhstani statistical data and those of border countries. President K. Tokaev pointed out the discrepancies in billions of dollars according to the reports of “mirror” statistics with the customs authorities of the PRC in his speech in the Mazhilis of the Parliament, which indicates the presence of a shadow turnover at border posts (Vystuplenie, 2022). According to the State Revenue Committee, the average sectoral tax burden coefficient for all industries should vary in the range of 3%, while for some types of industries this figure can increase up to 6%.

Most companies that do not reach this indicator use various tax evasion schemes. To reduce the level of the shadow economy, serious measures are required to improve tax and customs administration. The introduction of electronic invoices (ESI) since 2017 has become one of the first measures to reduce the shadow turnover. Naturally, this led to a decrease in the turnover of paper invoices, which were often used in tax evasion schemes by reducing the tax base in past periods. Starting from 2019, most taxpayers have implemented ESF, which excludes the possibility of issuing invoices for the previous period. At the beginning of February 2021, 505 thousand users were already registered using the ESI, because of which an additional 149 billion tenge was received by the budget in 2020 (Remeikiene, 2018). Reducing the likelihood of shadow turnover through tracking goods, works and services from the initial to the final consumer through a risk management system that differentiates taxpayers by risk became possible with the introduction of the ESI. These measures helped to reduce the shadow turnover by 3% from 2019 to 2021 and, accordingly, increase tax revenues (Table 2).

Table 2. Dynamics of taxes and fees to the state budget in 2017-2021

Indicators	2017		2018		2019		2020		2021	
	Billion tg.	% by 2016	Billion tg.	% by 2017	Billion tg.	% by 2018	Billion tg.	% by 2019	Billion tg.	% by 2020
The receipt of taxes in the budget	7153	118.7	8191	114.5	9689	118.3	9754	100.7	11369	116.6

Note - compiled by the authors based on data from the State Revenue Committee

As a result of the application of the ESI, already in 2019, the volume of tax revenues increased by 18.3%. In 2020–2021 despite the pandemic crisis, there was also an increase in tax revenues. The introduction of special modules on the state portal (ESI, accompanying invoice for goods, Virtual warehouse) introduces a certain transparency into the activities of business entities, which in turn leads to an increase in budget revenues through a decrease in the level of shadow economy. The use of one-day firms for cashing out money, evading taxes and reducing the tax base is one of the ways to form a shadow turnover. According to some estimates, enterprises spend about 5-6% of their turnover on such services. Unfortunately, once a crime has been committed, it is difficult to trace the cashed-out funds. Funds are withdrawn through offshore companies, various corruption schemes are used, illegal activities are financed, etc. The main tool for combating such firms is to recognize them as false enterprises because of a court decision, subsequent notification of counterparties (beneficiaries) for exclusion from CIT deductions and VAT offset for such firms. From 2017 to 2021, the number of false enterprises recognized by the court increased by 665% and amounted to 2430 false enterprises. In 2020, there was a decline of 60.9%, and already in 2021 there was an increase to 891 false enterprises (Fig. 1).

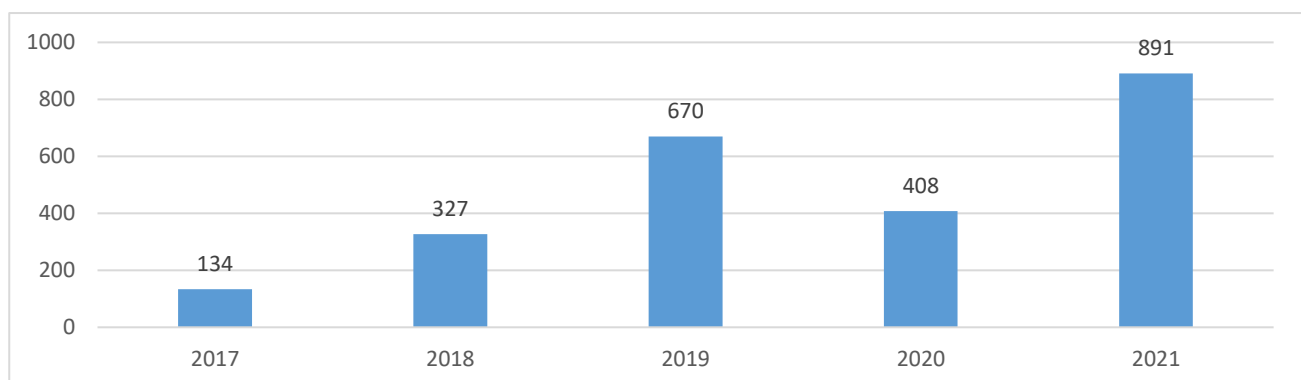


Figure 1. Number of recognized false enterprises (2017-2021)

Note - compiled by the authors based on data from the State Revenue Committee

These enterprises helped hide billions in tax revenues from taxes and reduce the industry-average tax burden ratios for a few enterprises.

Discussions

Tax crimes are not only a negative phenomenon in the economic life of the country, but also in cases where they are committed as predicate “prior” to the crime of money laundering. That is, when a criminal who has committed a tax crime has an intent to hide the proceeds of crime and, through a series of intermediate operations, to give these incomes a legitimate character. Tax avoidance schemes are designed to exploit weaknesses in national tax laws. For example, they apply to payments or dividends that firms make to shareholders. So-called cumulative profit transactions are transactions in which shares were sold from one investor to another just before the dividend was paid (cumulatively or with dividends) but delivered afterwards (without dividends). A similar strategy is applied in countries where domestic and foreign investors are treated differently in terms of taxation. Between 2000 and 2020, this practice cost 10 governments, including Germany, Spain, France and the US, a total of 141 billion Euros. From a legal point of view, this scheme belongs to the gray schemes (Leggett et al., 2021) In the international community, primarily the Financial Action Task Force on Money Laundering (FATF, 2007) and the OECD, individually and in cooperation with each other, form the conceptual and regulatory framework for countering the laundering of proceeds from tax crimes. Among the main typologies (schemes) identified by financial intelligence units and tax authorities are:

- VAT carousel.
- trading scheme of dividend arbitrage.

The carousel scheme is marked by the cyclicity of transactions performed between the participants of the scheme in the shortest possible time for settlements (as a rule, within one day). The economic basis of the scheme is the opportunity to receive a VAT refund from the budget for the exported goods upon receipt of payment for it in “live” money (Fig. 2). To this end, fraudsters use fictitious documents to formalize export and import transactions and distort their prices.

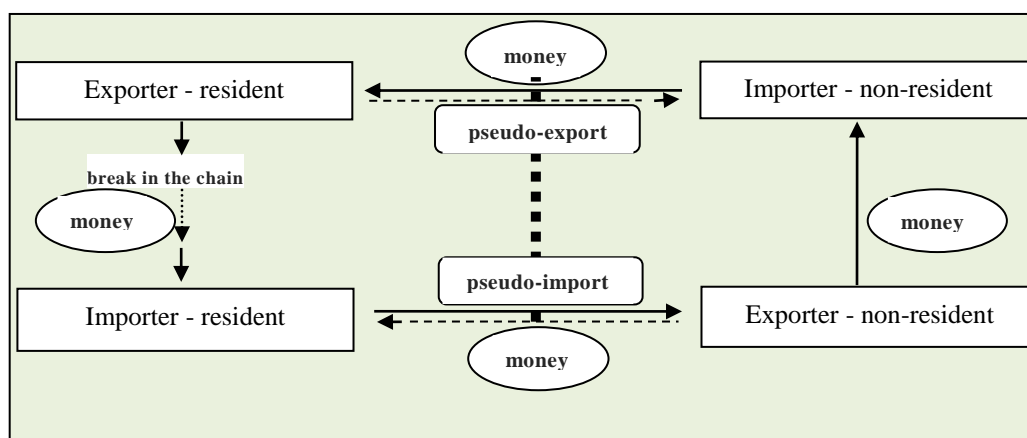


Figure 2. “Optimization” of VAT in export-import operations

Note - compiled by the authors based on (FATF, 2007)

Funds for the initial financing of the scheme are usually obtained through offshore companies, or there may be a bank loan or a loan from a legal entity for VAT refunds (Fig. 3). The scheme involves the exporter receiving money from the non-resident importer, transferring it to the importer and then withdrawing the money to the non-resident for further “scrolling”. The most important element of masking the scheme is to break the chain of operations in the scheme at the stage of transferring funds to the importer. In this regard, the scheme necessarily contains a fictitious firm (group of firms) - a “conversion center”, which, at the end of the cycle of operations, disappears without a trace with all the documentation.

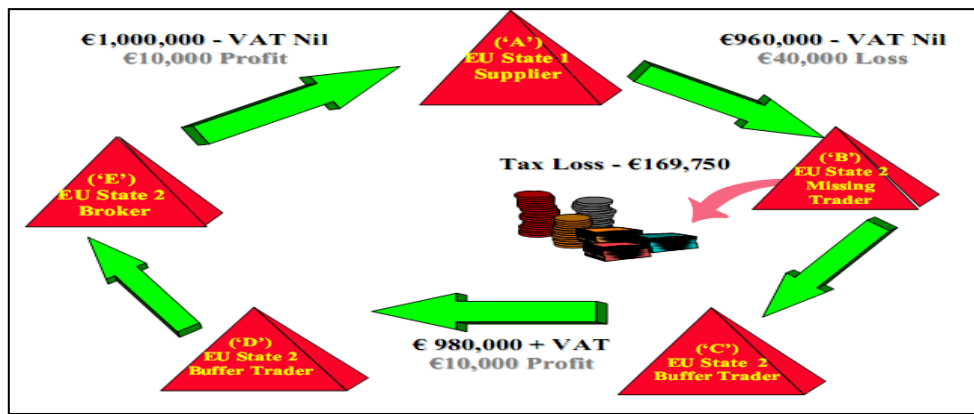


Figure 3. Carousel VAT avoidance scheme

Note - taken from the source (EAG, 2009)

Trading schemes of dividend arbitrage (Fig. 4) imply the placement of shares in various tax jurisdictions to minimize taxes paid. The essence of the scheme is as follows:

- 1) A hedge fund owns bank shares that pay dividends.
- 2) The bank briefly lends shares to a third party in a country with lower tax rates when it is going to pay dividends.
- 3) When it comes time to pay taxes, bank customers can use this circumstance to reduce their taxes on dividend payments to 10% or less.

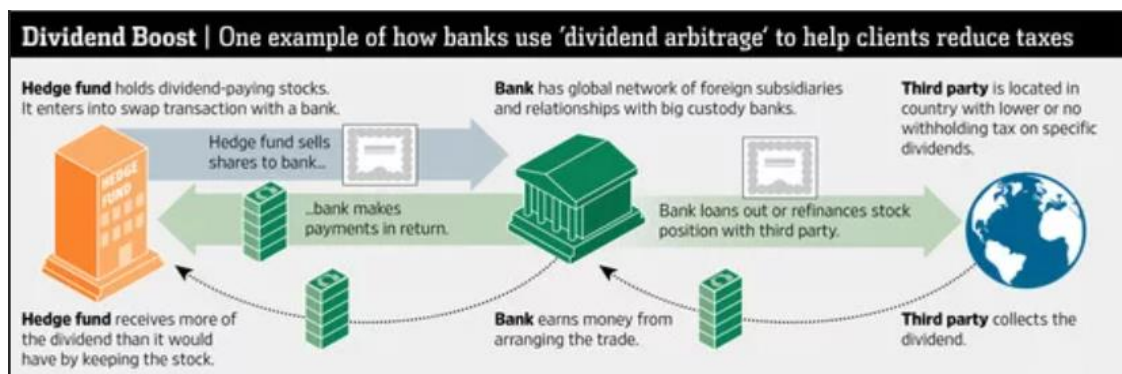


Figure 4. Dividend arbitrage trading schemes

Note - Taken from the source (Buettner et al, 2020)

On behalf of the European Parliament, the European Securities Supervisory Authority (ESMA) and the European Banking Supervisory Authority (EBA) investigated dividend arbitrage to assess potential threats to the security of financial markets and government budgets. In April 2020, the EBA published a report on the authorities' approaches to addressing market integrity risks associated with dividend arbitrage schemes. The report contains the results of an investigation into the actions of prudential oversight bodies and national financial intelligence agencies. To improve the future regulatory framework, the EBA has published a ten-point action plan.

The shadow economy, as part of the overall economy, hidden from society and the state, and outside of state accounting and control, is a significant reserve for increasing the country's gross domestic product and increasing the efficiency of the state's economic activity as a whole, of course, if effective measures are taken to the withdrawal of this part of the economy from the shadows. Thus, according to the International Monetary Fund (IMF), the share of the shadow economy in Kazakhstan is 38.88% of the country's gross domestic product (GDP). This is the 45th place out of 159 countries of the world in the IMF's "Shadow Economy of the World" rating. For comparison, in the leading countries of the rating - Switzerland, the USA and Austria, according to the IMF, the share of the shadow economy does not exceed 9% of the size of GDP (Tebekin, 2021). According to some experts, the volume of shadow transactions for cashing out is over 5 billion tenge. At the same time, the leaders are the largest regions of Almaty, Nur-Sultan, Shymkent, Karaganda region. The same regions are characterized by a high degree of tax risks. The government of Kazakhstan is taking steps to reduce the share of the shadow economy. Moreover, these measures are aimed, among other things,

at improving the quality of goods and services. One of the tools used is mandatory labeling of goods. According to the calculations of the Ministry of Finance of the Republic of Kazakhstan, the shadow turnover for some goods from six groups (which are included in the list today) reaches 63%. But with labeling, the gray market will have no chance of remaining in the shadows. Accordingly, due to taxes on official sales, revenues to the budget will increase by 2025, for six product groups, the volume of additional revenues is expected to be about 58 billion tenge. These calculations are like the dynamics of receipts after the introduction of labeling of goods from natural fur. Only in the first year of the pilot, a 50% increase in tax revenues became visible. Thanks to marking, you can get a signal from the market close to reliability. This allows the state to better plan production volumes, its geography, and expected revenues to budgets of different levels (Zhamiyeva, Nassyrova, 2021).

But still important is not only the direct receipt of taxes to the budget, but the overall cumulative effect of reducing the share of the shadow economy. Positive effects include:

- increasing sales taxes;
- creation of new jobs;
- increase in export sales;
- growth of production in conditions of fair competition;
- improving the quality of products.

It should be noted that the shadowing of the economy is intensifying due to the financial and economic crisis, which negatively affects the state of the business sector. The weakening of the national currency against the main reserve currencies, which began in 2016, continues until today, along with the currencies of other countries with emerging markets, including the countries of the Eurasian Union.

Conclusions

As a result of the study, the factors of the emergence and development of the shadow economy in terms of tax evasion were identified, the main schemes of tax crimes at the national and supranational levels were revealed, government measures were analyzed to curb attempts to evade taxes, incl. under AML CFT. The analysis of the current practice made it possible to establish the following reasons for the economy to go into the shadows:

- imperfection of economic, infrastructural incentives to reduce the cash form of payment;
- administrative barriers and insufficient level of state support for open entrepreneurship;
- negative impact of illegal activities;
- insufficient incentives for citizens and entrepreneurs to voluntarily exit the shadow economy;
- decrease in the level of social protection of the population in the conditions of the economic crisis (Postanovlenie, 2021).

To suppress tax crimes, the use of gray schemes and counter tax evasion, the Government has developed and applied a few measures to limit and prevent such attempts. The Ministry of Finance of the Republic of Kazakhstan, together with the interested state bodies, is implementing an action plan to combat the shadow economy. So, among the measures to increase budget revenues for 2021-2022 the following were listed:

- implementation of the action plan to combat the shadow economy and illegal trade turnover on the borders of the state.
- improvement of the national system of traceability of goods; modernization of the customs infrastructure with the introduction of digital solutions.
- expanding the pilot for horizontal monitoring of large businesses.
- strengthening of interaction with foreign tax administrations.
- improvement of legislation on transfer pricing.
- consideration of the issue of lifting the moratorium on inspections of unscrupulous micro and small businesses (Zhamaubaev, 2021).

Thus, measures to combat tax evasion should be comprehensive, systemic, considering the interests of all parties, and not allowing “pressure” on taxpayers. To determine the applied and possible tax evasion schemes accurately and correctly, it is necessary to develop a systematic methodology containing application and implementation algorithms as recommendations for the work of tax authorities. Ensuring the effectiveness of such work requires the introduction of special training for tax officials and a financial monitoring system for identifying tax evasion schemes using the experience of leading countries.

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Салықтан құтылудың сұр схемалары

Аңдатпа

Мақсаты: Мақалада сұр схемалар мен салық төлеуден жалтарумен күресу үшін әртүрлі шараларды қолдану тұрғысынан салықтық әкімшілендіру жүйесін жетілдірудің нақты аспектілері ашылған.

Әдісі: Жұмыста жүйелі және институционалдық тәсілдер, индукция және дедукция әдістері, жалпылау, сапалық және сандық сыни талдаулар қолданылды.

Нәтижелер: Мемлекеттің салық саясаты бюджетке салық түсімдерін ұлғайту жөніндегі мемлекеттік шешімдердің қолжетімділігін қамтамасыз ету үшін басқа да көптеген белгілермен қатар ашық болуы керек. Мұндай мемлекеттік саясатты жүзеге асыру қажетті қоғамдық сенімді қалыптастыруға мүмкіндік береді. Салық міндеттемелерін орындау бөлігінде бизнестің ашықтығы төленген салықтар туралы ақпараттың қамтылуы мен қолжетімділігі арқылы жүзеге асырылады. Әкімшінің көзқарасы бойынша салықтың ашықтығы бір салық органына ұсынылатын ақпарат басқалардың барлығына қолжетімді болу принципіне негізделген. Салық қылмыстарынан алынған кірістерді жылыстатуға қарсы іс-қимыл және жалған кәсіпкерлікпен күрес саласындағы шетелдік және отандық тәжірибе зерделенді.

Қорытынды: Шаруашылық субъектісінің жалпы салықтық тәртібін нақтылау үшін ретроспективті анықтау және болашақта ықтимал салық төлеуден жалтаруды болдырмау үшін ақпарат қажет. Талдау нәтижелері бойынша экономиканың көлеңкеге түсу себептері айқындалып, салық саласындағы қаржылық қылмыстармен

курсу және бюджеттің кіріс базасын арттыруды қамтамасыз ету шаралары ұсынылды.

Кілт сөздер: салық әкімшілігі, көлеңкелі экономика, салық төлеуден жалтару, салықты оңтайландыру, жалған кәсіпорындар, экономикалық өсу, салық тәртібі.

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Серые схемы уклонения от налогов

Аннотация:

Цель: Статья раскрывает особые аспекты совершенствования системы налогового администрирования в части применения различных мер борьбы с серыми схемами и уклонением от налогообложения.

Методы: В работе использованы системный и институциональный подходы, методы индукции и дедукции, обобщения, качественного и количественного критического анализа

Результаты: Проведённое исследование позволило обосновать необходимость обеспечения транспарентности налоговой политики современного государства в целях достижения доверия со стороны общества, доступности правительственных решений по обеспечению налоговых поступлений в бюджет. Достижение социальной ответственности бизнеса базируется на его прозрачности, в том числе в аспекте исполнения налоговых обязательств посредством освещения и доступности информации по оплаченным налогам. На функциональном уровне с точки зрения администратора в основе прозрачности налогообложения лежит доступность передаваемой информации не только одному налоговому органу, но и всем другим. Анализ отечественного и мирового опыта в сфере противодействия отмыванию доходов, полученных от налоговых преступлений и борьбы с лжепредприятиями, раскрыл возможности выявления неправомερных сделок и их пресечения.

Выводы: С целью выяснения общего налогового поведения хозяйствующего субъекта необходима информация для ретроспективного выявления и предотвращения возможного уклонения от налогов в перспективе. По результатам проведенного анализа раскрыты причины ухода экономики в тень, предложены меры по борьбе с финансовыми преступлениями в сфере налогообложения и обеспечению увеличения доходной базы бюджета.

Ключевые слова: налоговое администрирование, теневая экономика, уклонение от уплаты налогов, налоговая оптимизация, лжепредприятия, экономический рост, налоговая дисциплина.

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